FORTY-THIRD ANNUAL REPORT
of
STATE TAX COMMISSION

Division of
Department of Revenue & Taxation
State of Idaho

Cecil D. Andrus
Governor

Larry G. Looney, *Chairman*
Carol M. Dick
Darwin L. Young
Larry C. Jackson

1987

State of Idaho

STATE TAX COMMISSION

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December 1, 1987

Honorable Cecil Andrus
Governor of Idaho
and
Members of the State Legislature

Gentlemen:

We are pleased to submit this 43nd Annual Report of the State Tax Commission, Department of Revenue and Taxation. It has been prepared in accordance with the provisions of Article 4, Section 17, of the Constitution of the State of Idaho, and Sections 63-513(27) and 63-3039, Idaho Code.

Most of the report is statistical in nature and highlights the department's revenue collections and assessment of property. Our use of graphs and charts hopefully will make the report more meaningful.

The report also highlights the department's organizational structure and administrative activities which reflect our continuing effort to carry out the following mission of the Department of Revenue and Taxation:

1. To administer all tax laws of the state of Idaho in a fair, impartial, and cost-effective manner.

2. To provide to the Legislature, the Governor, and the public accurate and objective information regarding taxation.

3. To issue timely decisions on tax appeals consistent with the laws of the state and the regulations of the department.

4. To centrally assess all operating property in the state in conformance with state law and department regulations.

5. To supervise the state ad valorem tax program to insure that its administration by county assessors is in conformance with state laws and Tax Commission regulations.

6. To act as the State Board of Equalization as required by the state constitution.

7. To accomplish the above under a management system capable of responding to changing requirements within the limits of available resources.

Respectfully submitted,

LARRY G. LOONEY, Chairman

CAROL M. DICK, Commissioner

DARWIN L. YOUNG, Commissioner

LARRY E. JACKSON, Commissioner

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FOREWORD

Due to the nature of the work and responsibilities of this division, most of this report is comprised of statistical data relating to auditing and collecting tax revenues and to the appraisal and assessment of the various categories of taxable property.

Some tax revenues are accounted for on a calendar year basis and others on a fiscal year basis, July 1 - June 30, whereas property tax and the assessment and valuations of the various categories of taxable property must be maintained on a calendar year basis to coincide with the accounting procedures prescribed by law for counties.

It is not possible to prepare a complete listing as to number, acres and estimated market value of property categories by abstract items for the calendar year in time for the next legislative session because the subsequent property assessment roll abstracts are not due until the 4th Monday of December.

Therefore, in prior years, we have prepared early in the following year a supplemental report which, when read together with the regular annual report, showed the total figures for any one abstract item and the grand total valuation for the state for the preceding calendar year.

We will not issue a supplement to this report. The supplemental information will be available at the State Tax Commission office.

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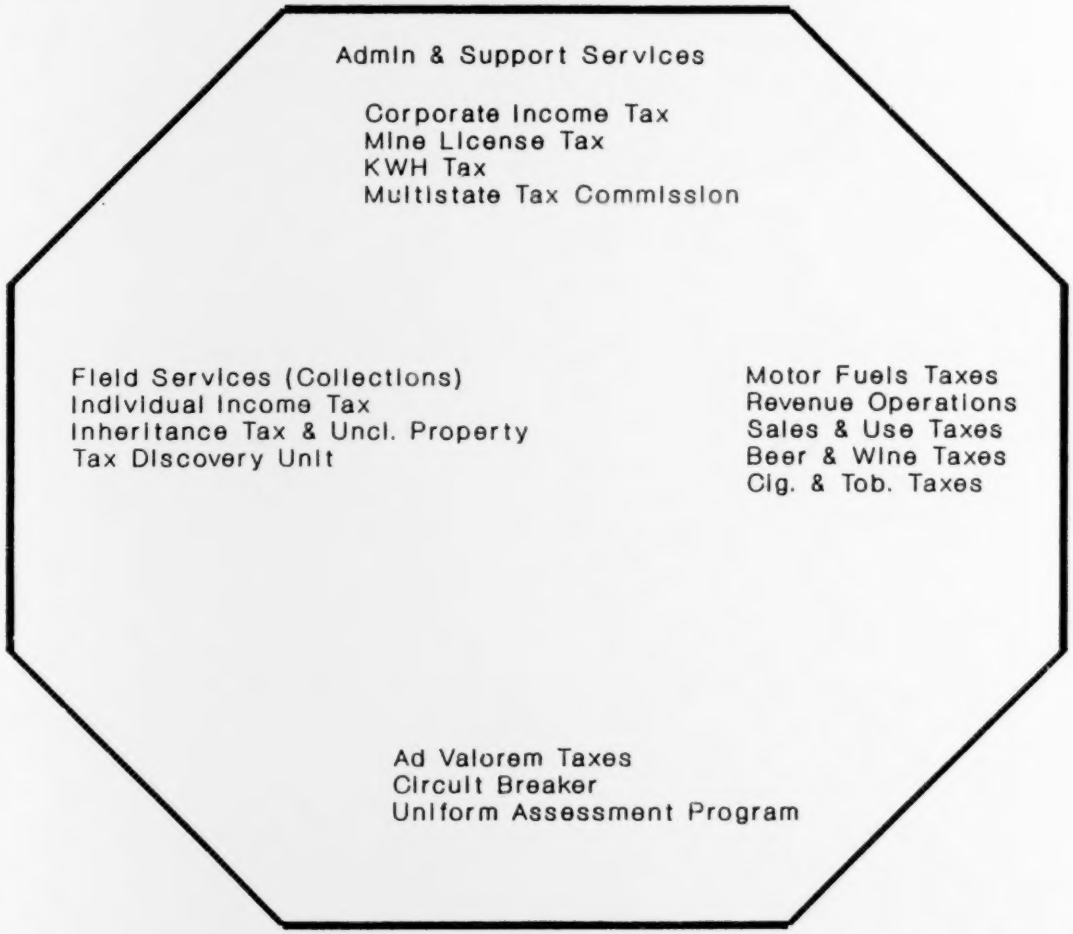
TAX COMMISSION
AREA OF RESPONSIBILITY

LARRY G. LOONEY, CHAIRMAN



LARRY C. JACKSON

DARWIN L. YOUNG

CAROL M. DICK

LEGAL REFERENCES RELATED TO DIVISION

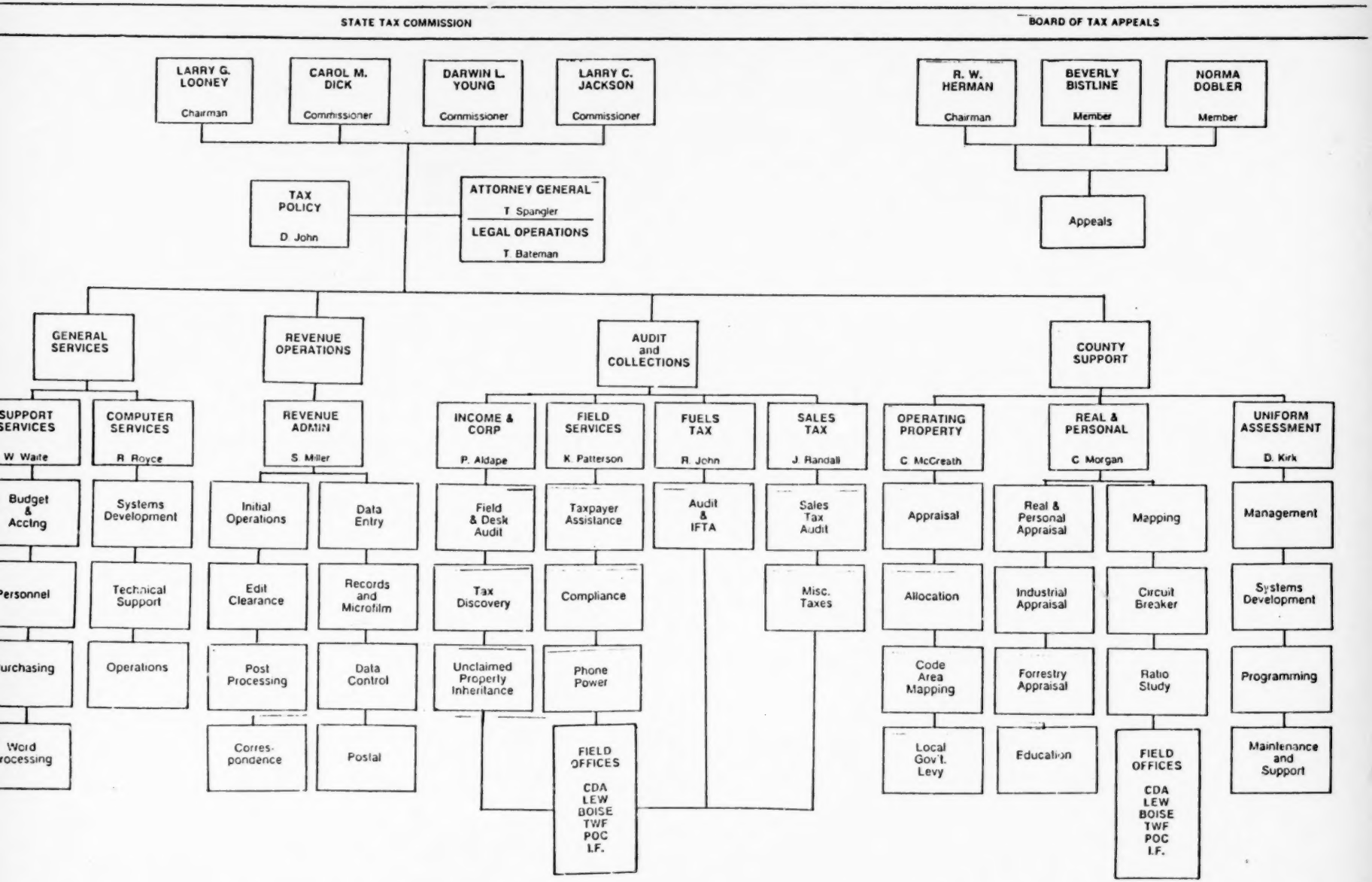
Article VII, Finance and Revenue, Constitution of the State of Idaho; Title 63, Idaho Code, Revenue and Taxation.

DUTIES AND RESPONSIBILITIES OF TAX COMMISSION

The State Tax Commission has the responsibility of providing an efficient and effective administrative program of auditing and collecting the following taxes: Individual Income, Corporation Income, Sales, Cigarette, Beer, Wine, Tobacco, Kilowatt Hour, Mine License, Inheritance, Motor Fuels, Unclaimed Property, Railroad Car Company Ad Valorem, Tourism and Convention and Greater Boise Auditorium District Tax. Sales and Income Tax assessment complaints are heard following established procedures. Accounts of these collections are accurately maintained and prescribed reports are submitted in accordance with current directives.

The State Tax Commission supervises and coordinates the work of the county boards of equalization. It secures, tabulates and performs recordkeeping of valuations of all classes of property. It supervises the ad valorem valuation program. It apportions to the state and counties any monies received as required by Idaho Code. The State Tax Commission formulates the administrative construction of ad valorem tax laws. It is required to maintain a tax research section to observe and investigate the effectiveness and adequacy of the revenue laws and to carefully examine statements furnished to it to determine if any county has fixed a levy for any purpose not authorized by law or in excess of the maximum limitations provided by law. It develops, adopts and publishes rules and regulations as required, to carry out its duties. The Commission provides an education program for its employees and various county employees. It administers the "Circuit Breaker" property exemption program.

DEPARTMENT OF REVENUE AND TAXATION



Exemption for natural gas and electrical power utilized for pumping irrigation water or drainage purposes are determined for private companies as well as rural electrical associations.

A statewide ratio study is conducted annually to equalize property values statewide.

Taxing district boundary records are reviewed, updated and maintained.

The State Tax Commission, meeting as a state board of equalization, is charged with the responsibility of reviewing for accuracy and completeness real and personal property abstracts forwarded from the county auditors. If taxes are not uniform between categories of property, equalization adjustments are made.

It also estimates market value and allocates such valuations to the counties for the following operating property (public utilities), i.e., railroad companies, railroad car companies, telegraph, telephone, electric, natural gas distribution and pipelines for the transportation of commodities, water and mobile radio telephone companies under the jurisdiction of the Idaho Public Utilities Commission, and the franchises of all persons owning or operating as lessees, or construction in progress of any such companies.

MAJOR LEGISLATIVE ACTIONS - 1987

CIGARETTE & TOBACCO

HB 61

Effective 4/1/87 - Amends and adds to existing law to increase the cigarette tax, and to provide an additional tax to be imposed on each cigarette for the period from March 1, 1987 to July 1, 1987.

INCOME

HB 7

Effective 7/1/87 - UNITED STATES OLYMPIC ACCOUNT - Amends and adds to existing law to reestablish the United States Olympic Account and to provide that individuals may designate a portion of their income tax refund or donate an amount in excess of their income liability to the account up to a maximum of $5.00.

HB 35

Effective 7/1/87 - Amends existing law to require that claims for withholding tax withheld for state income tax and due the taxpayer must be made within three years.

HB 125

Effective 1/1/87 - Amends existing law to bring the Idaho Income Tax Act into conformity with the Internal Revenue Code and the Tax Reform Act of 1986, and repeals existing law allowing an Idaho income tax credit for political contributions.

HB 157

Effective 1/1/87 - AGRICULTURAL LOAN INTEREST - Repeals existing law to eliminate the deduction against state income of taxable interest on operating loans for agricultural purposes.

HB 240 aa

Effective 1/1/87 - Adds to existing law to allow a capital gains deduction for state income tax purposes for certain real property and sales of livestock and timber.

HB 265

Effective 3/27/87 - Amends existing law to clarify the methods used to apportion income for state income tax purposes for partnerships, nonresidents and part-year residents.

HB 301

Effective 1/1/87 - Amends existing law to provide a state income tax credit for contributions to foundations of libraries, library districts, and public or private elementary, secondary and higher educational institutions.

HB 333

Effective 1/1/87 - Amends existing law to establish income amounts which nonresidents and part-year residents may earn in the state before having to file a state income tax return.

HB 366

Effective 1/1/86 - Amends existing law to extend the Idaho investment tax credit.

HB 378

Effective 1/1/87 - Amends existing law to adjust and increase the rates and brackets for individuals, estates, trusts and corporations for state income tax, and to require quarterly payment of estimated income tax by corporations.

MOTOR FUELS

HB 51

Effective 7/1/87 - Amends existing law to clarify that a holder of a special fuels permit must file a quarterly tax return whether or not the permit holder's vehicle has been operated upon a highway in Idaho during the quarter.

HB 78

Effective 7/1/87 - GASOHOL - Amends existing law to further define gasohol for purposes of the motor fuels tax.

HB 247

Effective 7/1/87 - Amends existing law to require proper documentation of motor fuel distributor reports.

HB 249 aaS

Effective 7/1/87 - Amends existing law to allow for reporting of special fuels returns on an annual, semiannual or quarterly basis as permitted by the Tax Commission.

MISCELLANEOUS

HB 77

Effective 7/1/87 - Amends and repeals existing law to provide procedures and processes for the State Tax Commission to collect unpaid income and sales taxes, and to prevent the transfer or renewal of a liquor license upon the assessment of taxes.

HB 264

Effective 1/1/87 - Amends and adds to existing law to clarify the procedures for payment of refunds of the kilowatt hour tax, for the distribution of the Rangeland Conservation Account and beer tax revenues, to correct technical errors relating to the inheritance tax, the Children's Trust Account and the Idaho Ag in the Classroom Account and appropriating moneys from the Water Pollution Control Account to the Alcoholism Treatment Account.

HB 359

Effective 7/1/87 - Amends, repeals and adds to existing law to establish the Children's Trust account, the Drug Enforcement Donation Account, and the United State Olympic Account, and to provide for a contribution to these accounts as well as the Fish and Game Trust Account and the Idaho Ag in the Classroom Account through designation on the state income tax form.

PROPERTY

HB 2

Effective 7/1/87 - AUDITORIUM DISTRICTS - Amends existing law to eliminate the ad valorem taxing powers of an auditorium district in the district with a population of 100,000 or more persons or in a district formed prior to January 1, 1987.

HB 47

Effective 7/1/87 - Amends existing law to provide for the apportionment of railroad property within taxing districts to conform to the apportionment used by the State Tax Commission.

HB 52

Effective 7/1/87 - Amends existing law to redefine "public utilities" and clarify the term "operating property" for ad valorem tax purposes.

HB 183

Effective 1/1/87 - Amends and adds to existing law to provide for revenue allocation financing of urban renewal projects, and to provide for termination of an urban renewal agency.

HB 197

Effective 7/1/87 - Amends existing law to provide that the yield tax on forest products is not subject to the five percent budget cap.

HB 294

Effective 7/1/87 - Amends existing law to require that payments to counties for circuit breaker tax reduction be made in two installments.

SALES

HB 1

Effective 7/1/87 - Amends and repeals existing law to establish a 5% sales and use tax on a permanent basis.

HB 24

Effective 7/1/87 - Amends and repeals existing law to clarify the exemptions from sales tax by reconciling conflicting sections of the Idaho Code amended and enacted in 1984.

HB 291

Effective 7/1/87 - Amends existing law to clarify the exemption from sales tax allowed for custom farming and aircraft.

HB 341

Effective 10/1/87 - Adds to existing law to exempt food purchases made under the Child Nutrition Act and the school lunch and child nutrition amendment (the federal special supplemental program for women, infants, and children (WIC) from sales tax.

HB 342

Effective 10/1/87 - Adds to existing law to exempt food purchases made with food stamps from sales tax and to appropriate moneys to the Department of Health and Welfare to be used for reimbursement of sales tax paid on such purchases of food.

TRANSFER & INHERITANCE

HB 76

Effective 7/1/87 - PROPERTY VALUATION - Amends existing law to provide a time limit for determining fair market value of property subject to inheritance tax, and to eliminate the requirement that a nonresident estate provide notice of a transfer of stock in domestic corporations.

UNCLAIMED PROPERTY

HB 17

Effective 7/1/87 - Amends existing law to allow for the printing and distribution of lists of abandoned property as separate newspaper inserts.

HB 27

Effective 7/1/87 - Adds to existing law to allow a county to administer the provisions of the Unclaimed Property Law.

DEPARTMENT OF REVENUE AND TAXATION
STATE OF IDAHO, STATE TAX COMMISSION

BRIEF NARRATIVE DESCRIPTION OF THE PRINCIPAL REVENUE PROGRAMS IN IDAHO

Following is a brief narrative description of the various principal revenue programs in Idaho.

PROPERTY TAX

The property tax in Idaho is used entirely for the support of public schools, cities, counties, and special districts. Virtually no property tax is levied for state needs.

The property tax applies to homes, farms, businesses, industry, warehouses, offices and virtually all privately owned real estate, as well as to such personal property as machinery and equipment, farm implements and office furniture and equipment.

Real and personal property is appraised by the county assessor. Taxes on real and secured personal property are due by the 20th of December and are collected by the county treasurer. One-half of the tax can be paid by December 20 and the other half by June 20 next without penalty. Taxes on unsecured personal property are collected by the treasurer by December 20 of the tax year or upon demand.

Inventories, livestock, intangibles, property in transit, and pollution control facilities are not subject to taxation. Household belongings, clothing and licensed motor or recreational vehicles are not taxed. Other full exemptions include properties of religious, fraternal and educational organizations and institutions. Partial exemptions are available for residential improvements and the speculative value of agricultural land. Nonexempt property is assessed at market value.

The rate of taxation on property is governed by the needs of the various taxing authorities. County Commissioners, City Councils and School Trustees hold public budget hearings and approve or adjust budgets submitted. Bonded indebtedness and budget limit overrides must be approved by a two-thirds majority of the property owners affected. Overrides for school purposes can be passed with a simple majority. City tax rates levied as a percent of assessed value in ten representative cities in 1987 were as follows:

Boise	1.712%	Lewiston	2.434%
Burley	1.396%	Payette.	2.304%
Nampa	1.642%	Pocatello	2.258%
Coeur d'Alene	1.907%	Salmon	1.594%
Idaho Falls	2.068%	Twin Falls	1.925%

Tax rates used to provide revenue for operating purposes of local government can increase up to 5% annually without special elections.

Statewide tax rates varied from 0.600% in rural Elmore County to 3.461 in Mullan (Shoshone County).

Partial tax credits are available for the elderly, widows and widowers, and many disabled persons. The amount of the credit is dependent upon income. Additional information or application forms are available through the county assessors' offices.

Manufactured housing is assessed as real property. Manufactured housing which is not manufacturers' or dealers' inventory cannot be moved to another location until the property taxes have been paid and a permit or license has been obtained. Permits are available from the Department of Transportation; licenses are available from the county assessors.

Recreational vehicles are defined as motor homes, travel trailers, truck campers, camping trailers and vans designed for recreational or emergency human habitation. A sticker, issued annually, must be displayed on the rear wall of each recreational vehicle. Stickers are available from county assessors. Fees are based on the market value of the recreational vehicle at $5.00 per $1,000 of market value, with an additional $3.50 per permit. These fees are in lieu of property taxes.

A timber severance tax of 12 1/2% of the stumpage value is collected on timber severed from lands classified under the reforestation act. The tax is collected by the assessor of the county in which the timber is severed.

Timberland is taxed, based on its capability to produce for timberlands of over 2,000 acres, or with a bare land value with yield tax at time of severance for timberland owners with less than 2,000 acres.

Operating property (public utilities, railroad car companies and railroads) is valued and assessed by the State Tax Commission which allocates and certifies assessed values to county auditors. The county auditors calculate the amount of tax in the same manner as is used for real and personal property.

Rural electrical associations pay a tax in the amount of 3 1/2% of gross revenue (in lieu of property tax) as computed by the State Tax Commission and apportioned to counties on a wire mile basis.

When a real or personal property owner disagrees with the assessed valuation, his complaint should be taken first to the assessor. In the event further action is deemed necessary, the following avenues are open to the property owner:

1. The County Board of Equalization.
2. The State Board of Tax Appeals.
3. The District Court.
4. The Supreme Court.

Centrally assessed operating property values may be appealed to the Commission.

INSURANCE COMPANIES

Title and abstract companies pay ad valorem taxes on their real property at the same rate as other property owners. Title insurance companies that issue title insurance policies on real estate are required to register with the Idaho Department of Insurance and pay, in lieu of personal property taxes, 1% of their adjusted gross premiums.

PERSONAL INCOME TAX

In the operation of its government, Idaho places a considerable reliance upon personal and corporate income taxes. Idaho has had a personal income tax since 1931. For salaried workers, the income tax is collected mainly by withholding. The method is similar to the federal system, in that withholding rates are tailored to the income, personal exemptions, etc., of the employee. The withholding tables and formulas approximate as nearly as possible the actual tax liability of each wage earner.

Every employer must withhold from wages, salaries and bonuses an amount substantially equivalent to the tax due. Farmers and all other employers exempt from withholding under the Internal Revenue Code are required to withhold 1% of gross wages.

Idaho has adopted the federal definition of taxable income with some adjustments.

Rate to Apply to the State Taxable Balance

Rate of Tax:	If Joint	Rate of Tax:	If Single:
0 - 2,000	2.0%	0 - 1,000	2.0%
2,000 - 4,000	4.0%	1,000 - 2,000	4.0%
4,000 - 6,000	4.5%	2,000 - 3,000	4.5%
6,000 - 8,000	5.5%	3,000 - 4,000	5.5%
8,000 - 10,000	6.5%	4,000 - 5,000	6.5%
10,000 - 15,000	7.5%	5,000 - 7,500	7.5%
15,000 - 40,000	7.8%	7,500 - 20,000	7.8%
Over 40,000	8.2%	Over 20,000	8.2%

Resident individuals are allowed a $15 grocery tax credit against income taxes for each person for whom a deduction is taken ($30 for senior citizens).

A $10 Permanent Building Fund Tax is paid by every taxpayer required to file a return except persons who are blind or receiving public assistance at the close of their tax year. Spouses filing joint returns are deemed single persons for this purpose.

Residents, or part-year residents, other than corporations, are allowed a credit for taxes paid to another state on income received from sources outside Idaho if the income is taxed by Idaho and the other state.

A tax is imposed for each taxable year on all taxable income of resident individuals, estates and trusts. The taxable income of part-year residents from sources within the state is determined in the same manner as provided for nonresidents.

Full time members of the Armed Forces of the United States whose full time duty was continuous and uninterrupted for one hundred twenty (120) consecutive days or more are not taxable on military income earned outside this state. All nonmilitary income of Idaho residents is taxable. Active duty military income of Idaho residents is taxable if it is earned within Idaho.

For tax years beginning on or after January 1, 1982, a tax credit is allowed for each new business employee. The credit is $500 the first taxable year for which

the credit is claimed; $300 during the second year; and $100 during the third year. The total tax credit for new employees, together with all other tax credits shall not exceed 50% of the tax for the taxable year for which the credit is claimed.

For tax years beginning on or after January 1, 1983 the total credit amount authorized is $500 per new employee. The total credit shall not exceed 3 1/4% of net income from the taxpayer's "revenue-producing enterprise" in which the employment occurred. Also, the total of this and all other credits, except for the credits allowed under sections 63-3024A, 63-3025D and 63-3029 (grocery credits, credit for maintaining a home for an aged family member, and credit for taxes paid to other states, respectively) shall not exceed 33% of the tax.

A 3% investment tax credit is allowed for taxable years beginning on or after January 1, 1983. Qualifying investments made during taxable years commencing after December 31, 1981 shall be allowed the credit against 1983 taxes.

Net operating loss carrybacks are limited to $100,000 for tax years commencing on or after January 1, 1983. The $100,000 loss limit may be carried back three (3) years and, if not absorbed by the income in the three prior years, the remainder of the loss may be carried forward ten (10) years. The taxpayer may, in lieu of carrying the loss back, elect instead to carry the loss forward for up to ten (10) years or until it has been completely absorbed.

CORPORATE NET INCOME TAX AND FRANCHISE TAX

Effective for taxable years beginning on and after January 1, 1987, the corporation tax rate is 8.0% of all taxable income. An additional tax of $10 is paid by every taxpayer filing a return, with the exception of those electing to file under the provisions of Section 1374 of the Internal Revenue Code as a "Subchapter-S Corporation". The tax shall not be less than $20. Subchapter-S corporations are required to pay the $20 minimum. Subchapter-S corporations may be required to pay tax upon Idaho income of nonresident shareholders if such shareholders do not report the income on their own nonresident individual returns.

Taxable income is "taxable income" as defined in the Internal Revenue Code with certain adjustments. Multistate corporations whose only activity within Idaho consists of sales not in excess of $100,000 may instead pay a tax at the rate of 1% of gross sales within Idaho.

All domestic and foreign corporations having a business situs in the State of Idaho are subject to this tax. Multistate corporations are subject to allocation and apportionment sections of the Uniform Division of Income for Tax Purposes Act.

Insurance companies, in lieu of this tax, pay a tax based upon premiums.

For tax years beginning on or after January 1, 1982,a tax credit is allowed for new business employees. The credit is $500 during the first taxable year for which the credit is claimed; $300 during the second year; and $100 during the third year. The total tax credit for new employees, together with all other tax credits shall not exceed 50% of the tax for the taxable year for which the credit is claimed.

For tax years beginning on or after January 1, 1983, the credit amount authorized is $500 per new employee. The total credit shall not exceed 3-1/4% of net income from the taxpayer's "revenue-producing enterprise" in which the employment occurred. Also, the total of this and all other credits shall not exceed 33% of the tax.

A 3% investment tax credit is allowed for taxable years beginning on or after January 1, 1983. Qualifying investments made during taxable years commencing after December 31, 1981 shall be allowed the credit against 1983 taxes.

Net operating loss carrybacks are limited to $100,000 for tax years commencing on or after January 1, 1983. The $100,000 loss limit may be carried back three (3) years and, if not absorbed by the income in the three prior years, the remainder of the loss may be carried forward ten (10) years. The taxpayer may, in lieu of carrying the loss back, elect instead to carry the loss forward for up to ten (10) years or until it has been completely absorbed.

SALES TAX

Idaho has a 5% sales and use tax on all tangible personal property purchased or consumed in the State of Idaho. This tax also applies to admissions and fees for recreation and motel and hotel accommodations (unless for continuous residence in excess of 30 days). A seller's permit is issued without fee. Excluded from the tax are utilities, motor fuels, prescription drugs, and tangible personal property used in manufacturing, farming, processing, mining, and fabricating activities.

Purchasers of motor vehicles through private sales are liable for payment of sales tax at the time of licensing and titling.

HOTEL/MOTEL ROOM SALES TAX - BOISE AUDITORIUM DISTRICT

A retail sales tax is levied upon the user or occupant of a hotel or motel room in the Boise metropolitan area. The tax is imposed at the rate of 4% of the total amount charged for the furnishing of such hotel or motel rooms.

An exemption from this 4% room tax, which is charged in addition to the 5% sales and use tax previously mentioned, is available to occupants residing in a motel or hotel room continuously under terms of a lease or similar agreement for more than seven (7) days.

TRAVEL AND CONVENTION, HOTEL/MOTEL TAX (STATEWIDE)

This statewide 2% tax on hotel/motel rooms and campgrounds became effective July 1, 1981. The tax is a retail sales tax imposed on the user or occupant of a hotel/motel room or campground.

Occupants residing in a room or campground for more than twenty-eight (28) consecutive days are exempt from paying the tax.

MISCELLANEOUS TAXES, LICENSES AND FEES

Idaho, like all other states, has a large number of taxes which apply to only a single product, service or occupation. Usually these taxes are nominal in character or apply only to a limited number of businesses or individuals. Idaho also licenses a long list of occupations. Applicants usually must possess certain qualifications and pass an examination before receiving their license. While licensed, they usually have to meet certain occupational standards of performance.

MINE LICENSE TAX

Rate of tax: 2% of the value of ores mined or extracted; due and payable on the 15th day of the fourth month following the close of the taxable year. This tax applies to every person, partnership, company, joint stock company, trust, corporation or association in the business of mining.

SEVERANCE TAX

A 2% tax was imposed on all oil or gas produced, saved and sold, or transported from the premises in Idaho where produced. The tax is based on the market value of the oil or gas produced at the site of production.

TOBACCO AND CIGARETTE TAX

Cigarettes are taxed at the rate of 180/200 of 1 cent for each cigarette, which tax shall be paid by the wholesaler and collected by the State Tax Commission. All tobacco products are subject to tax in the State of Idaho. Tobacco products are taxed at 35% of the wholesale sale price.

INHERITANCE AND GIFT TAXES

Idaho has no gift tax, per se.

Idaho imposes an inheritance tax according to the relationship of the beneficiary to decedent and the amount received.

The tax is computed on the true market value, at the time of death, of the decedent's net estate at the rates set out in the schedule below. Exemptions are deducted from the aggregate value of the property transferred and the tax is computed on the remainder. In computing the tax, it should also be remembered that Idaho is a community property state and the laws governing inheritance of community property differ from those governing the descent of separate property. All property passes to a surviving spouse exempt from inheritance tax. The tax is computed on estates of nonresident decedents in the same manner as in the case of resident decedents.

Transfers are taxable when made by will, intestate law, grant or gift in contemplation of death, or grant or gift intended to take effect in possession or enjoyment at or after death. Jointly held property is taxable at the death of one of several joint owners.

Transfers of real and tangible personal property located within the state are subject to tax. Intangible personal property which has gained a business situs within the state is also taxable under the Idaho statutes; however, states having a reciprocal agreement of exemption are generally recognized and can exercise the exemption.

THESE EXEMPTIONS BECAME EFFECTIVE ON JANUARY 1, 1982

(NOTE: Transfers, created by the death of a person owning property which are subject to the Idaho Transfer and Inheritance Tax Laws, AFTER DECEMBER 31, 1981, will be entitled to the applicable exemptions contained hereon.)

EXEMPTIONS AND RATES	CLASS 1 Husband, wife lineal issue, lineal ancestor, adopted child (conditional)	CLASS 2 Brother, sister descendant of same, daughter-in-law, son-in-law.	CLASS 3 Brother or sister of the father or mother, or descendants of same.	CLASS 4 Other degree of collateral consanguinity, stranger-in-blood, body politic or corporate.
EXEMPTIONS				
Widow or Widower - All exempt				
Minor Child of Decedent	-$50,000			
Others	-$30,000	$10,000	$10,000	$10,000

RATES Value of Inheritance In Excess of Exemption		CLASS 1 Tax on Col. 1	Rate on Ex.	CLASS 2 Tax on Col. 1	Rate on Ex.	CLASS 3 Tax on Col. 1	Rate on Ex.	CLASS 4 Tax on Col. 1	Rate on Ex.
$ 0	$25,000	$ 0	2%	$ 0	4%	$ 0	6%	$ 0	8%
25,000	50,000	500	4%	1,000	6%	1,500	9%	2,000	14%
50,000	100,000	1,500	6%	2,500	8%	3,750	12%	5,500	20%
100,000	200,000	4,500	8%	6,500	12%	9,750	15%	15,000	30%
200,000	500,000	12,500	10%	18,500	16%	24,750	20%	45,500	30%
500,000		42,500	15%	66,500	20%	84,750	25%	135,500	30%

An additional exemption is allowed in the amount that when added to the above exemptions, will equal the federal unified credit equivalent in addition to any marital transfer.

TAX ON GASOLINE

The tax on gasoline is 14-1/2 cents per gallon. Off-the-road users are granted refunds for taxes on gasoline used in equipment and auxiliary engines.

The tax on gasohol (blended from anhydrous ethonol, manufactured in Idaho) is 4 cents less than the tax on gasoline. For users of fuel other than gasoline, a use fuels tax exists also at the rate of 14-1/2 cents per gallon. A tax of 3-1/2 cents per gallon is imposed on all aviation fuel except for military aircraft.

TAX ON SPECIAL FUEL

The special fuels (diesel, propane, natural gas) tax is collected at the pump on fuel delivered into any motor vehicle, regardless of weight, unless the vehicle displays a 96-hour trip permit or an Idaho Special Fuel permit. Holders of valid special fuel permits buy fuel free of tax and pay quarterly based on actual consumption. Special fuel tax rates are as follows:

Diesel	14-1/2 cents per gallon
Propane	10-1/2 cents per gallon
Natural Gas	11.4 cents per therm

ALCOHOLIC BEVERAGES

The State of Idaho maintains a monopoly on all alcoholic beverages with the exception of beer and wines having no more than 14% alcohol. Sales are made through state-owned stores. Cities and counties have the option of licensing beer and light wine dealers.

Annual state license fees or taxes are:

Retail beer license fee	$ 100 per year
Retail wine license fee (to go only)	$ 100 per year
Retail - keg beer license fee	$ 50 per year
Retailers temporary beer license (7 days or less)	$ 50 per year
Winery license	$ 300 per year
Retail wine by the drink license	$ 100 per year
Retail liquor by the drink (by population)	$ 300-750 per year
Wholesale dealer of beer	$ 300 per year
Wholesale dealer of wine	$ 300 per year
Brewers of beer license	$ 500 per year

Applicant must be a resident of the state thirty (30) days prior to applying.

The State Tax Commission, Miscellaneous Tax Section, collects 45 cents per gallon tax on light wines and $4.65 per 31 gallon barrel on beer. Bottled beer is converted to barrel equivalents.

The tax is collected from the wholesaler who files monthly reports and is bonded with the State Tax Commission.

ELECTRICITY TAX

A 1/2 mill per kilowatt hour tax is imposed on the sale of electrical energy produced in the State of Idaho by means of water power. Exempt from the tax is electricity used for pumping water for irrigation purposes and that used in manufacturing, mining, milling, smelting, refining and processing.

AUDIT

The audit program is charged with the responsibility of conducting audits of tax returns filed by the various individuals and businesses whose activities require them to report their liabilities under the tax revenue programs which are administered by the State Tax Commission.

An effective audit function is a key factor necessary to the development of voluntary compliance and to the creation of enforced compliance in circumstances where voluntary compliance is lacking. We are constantly working to improve the effectiveness of the audit program through staff development efforts designed to upgrade the staff's audit competence and professionalism and to maximize employee retention. The most important recent contributor to the enhanced effectiveness of our audit program has been our acquisition of portable personal computers for our auditors. Use of these computers in our field audit work is expected to produce significant new efficiencies which will result in our completion of more audits, involving less time per case, improved staff morale, and a more professionally prepared audit report than has been possible in the past.

Audit generated revenues for each of the past four years are shown below.

	FY 1983-84	FY 1984-85	FY 1985-86	FY 1986-87
Sales & Use Tax	$2,305,214	$4,340,868	$7,654,731	$3,760,183
Motor Fuel Taxes	191,439	533,005	580,629	673,940
Cigarette & Tobacco Taxes	31,902	18,141	594	2,894
Beer & Wine Taxes	15,381	7,233	8,123	3,536
Income Taxes:				
Corporate	6,236,946	4,417,214	(1) 9,483,371	(1) 7,718,882
Individual	3,267,601	(1) 4,162,896	(1) 2,554,094	(1)(2) 3,381,979
Inheritance Tax	593,918	539,465	523,899	198,309
Travel & Convention & Greater Boise Auditorium District				23,716
Unclaimed Property	225,682	286,431	263,171	335,717
Total Audit Recoveries	$12,868,083	14,305,253	$21,068,612	$16,099,156

(1) Includes nonfiler enforcement recoveries.

(2) Includes withholding recoveries.

UNIFORM ASSESSMENT

Section 63-201A, Idaho Code, directs the State Tax Commission to develop and provide uniform forms, computer software and parcel numbering assistance to Idaho counties for the purpose of assisting the counties in achieving and maintaining equity and uniformity in property appraisals and property taxation.

Since the program was enacted by the Legislature in 1977, a great deal of progress has been made. The following programs are in effect:

Uniform Parcel Number	30 Counties (completed, in progress, or planned)
Uniform Forms	44 Counties
*Software in Use	31 Counties
*Software Packages in Use	Property Valuation Rolls
	Property Appraisals
	a. Residential
	b. Personal Property
	c. Mobile Homes
	d. Farm Land
	e. Residential/Commercial Land
	f. Sales Ratio Analysis
	g. Multi-Family Dwellings
	Abstracts/A-2/A-2B
	Property Tax Billings
	Prop. Tax Collections & Apportionment
	Tax Anticipation
	Yield/Deferred Forest Tax Processing
	Forest Protection Data Exchange

LEGAL SECTION
AND
LEGAL OPERATIONS SECTION

Idaho Code Section 63-3066 directs the Attorney General to act as legal counsel and advisor to the State Tax Commission. There are presently assigned to the State Tax Commission as legal counsel seven Deputy Attorneys General. These attorneys have primary responsibility for acting as counsel for the State Tax Commission and for representing the interests of the Commission before the courts. Secretarial support is provided by the Tax Commission. In addition to the duties listed above, the attorneys advise and assist the Tax Commission in processes or resolving administrative tax appeals with the Commission, drafting regulations and legislation, and other legal matters.

The role of the Legal Section requires accomplishment of four principal tasks. These are:

1. To provide the State Tax Commission and its staff with sound and timely legal advice and counsel regarding all areas of Commission operations.

2. To represent the State Tax Commisison in court and before the Board of Tax Appeals.

3. To draft proposed legislation and regulations and to supervise the regulation promulgation process.

4. To supervise the administrative hearings process within the Commission and propose timely decisions on tax appeals consistent with the laws of the state and the Commission's regulations.

During this reporting period the Tax Commission's Legal Section was reorganized into two sections. The new Legal Section consists of the seven Deputy Attorneys General assigned to the Tax Commission, and a new Legal Operations Section which provides clerical and administrative support to the attorneys in the Legal Section and to the Commission's Tax Policy Section. Concurrently with this organizational change the Legal Section has implemented a computerized file control and accountability system. These two organizational changes have improved both the quantity and quality of legal services available to the Commission. The section has continued to emphasize reducing the large backlog of administrative appeals pending before the Commission. These organizational changes plus the continued use of law students as summer interns have contributed to a successful effort to reduce the backlog.

TAX CALENDAR FOR COLLECTION OF REVENUE

Type of Tax	Due Date of Application or Report
Beer Revenue Tax	15th of each month
Cigarette License	Annually on January 1
Cigarette Tax	Collected by sale of stamps
Individual Income Tax	15th day of 4th month following close of taxable year
Corporation Income Tax	15th day of 4th month following close of taxable year
Income Tax, Employers' Monthly Withholding Tax Returns	Jan. 20, Feb. 20, March 20, April 20, May 20, June 20, July 20, Aug. 20, Sept. 20, Oct. 20, Nov. 20, Dec. 20
Income Tax, Employers' Quarterly Withholding Tax Returns	January 20, April 20, July 20 and October 20
Income Tax, Farmer-Employers' Yearly Withholding Tax Returns	January 20
Kilowatt Hour Tax	15th of each month
Mine License Tax	15th day of 4th month following close of taxable year
Motor Fuels Tax Reports	Last day of the following month
Sales Tax	20th of each month
Tobacco Tax	20th of each month
Wine Tax	15th of each month
Inheritance Tax	Nine months from date of death of decedent
Hotel/Motel Tax (Greater Boise Auditorium District)	20th day of each month for prior month
Travel & Convention Tax (Statewide Hotel/Motel Tax)	20th day of each month
Unclaimed Property	May 1 and November 1

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1986 and 1987

SOURCE	FISCAL YEAR 86	FISCAL YEAR 87	INCREASE (DECREASE)
INDIVIDUAL INCOME TAX			
Filing Collection	79,175,877.36	82,438,555.80	
Withholding Collection	245,528,612.02	248,955,147.65	
GROSS COLLECTIONS	324,704,489.38	331,393,703.45	6,689,214.07
DISTRIBUTED TO:			
General Account	256,959,494.72	262,231,113.31	
State Refund Account	64,238,345.70	65,089,215.19	
+-State Building Account	3,275,790.00	3,842,072.00	
+-Admin.-Non-Game Management	5,900.00	77.00	
+-Admin.-Non-Game Mgmt-1501	0.00	3,000.00	
+-Fish & Game Contributions	75,048.00	72,851.81	
+-Ag in the Classroom-1501	0.00	3,000.00	
+-Drug Enforcement-Admin-1501	0.00	3,000.00	
+-U.S. Olympic Fund-Admin-1501	0.00	6,000.00	
+-Children's Trust-Admin-1501	0.00	3,000.00	
+-Ag in the Classroom	0.00	4,506.67	
+-Political Contributions	54,748.00	48,894.00	
+-U.S. Olympic Donation	23,355.95	-2,006.02	
+-Drug Enforcement Admin	3,000.00	0.00	
+-Drug Enforcement Donation	37,125.09	36,015.62	
+-Children's Trust Account	21,901.92	52,963.87	
+-Children's Trust-Admin	9,780.00	0.00	
-Filing Refunds	62,103,316.71	61,415,713.86	
-Withholding Refunds	117,814.47	822,149.51	
-Grocery Tax Credit	911,533.90	953,599.85	
=Accrued to General Account	258,065,175.34	264,128,865.28	
CORPORATE INCOME TAX			
CORPORATE INCOME TAX	50,189,294.17	53,234,968.82	
MULTISTATE TAX COMPACT ACCT	63,930.00	41,873.00	
GROSS COLLECTIONS	50,253,224.17	53,276,841.82	3,023,617.65
DISTRIBUTED TO:			
General Account	40,031,251.26	42,435,237.53	
State Refund Account	10,007,812.91	10,608,809.29	
+-Multistate Tax Compact Acct	63,930.00	41,873.00	
+-State Building Account	150,230.00	190,922.00	
-Refunds	6,900,616.20	6,878,125.88	
=Accrued to General Account	43,138,447.97	46,165,920.94	
GRAND TOTAL OF INCOME TAX	374,957,713.55	384,670,545.27	9,712,831.72

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1986 and 1987

SOURCE	FISCAL YEAR 86	FISCAL YEAR 87	INCREASE (DECREASE)
SALES TAX			
Sales Tax - One Cent	9,336,930.36	59,685,054.68	
General Account	241,124,934.49	238,192,394.83	
Multistate Tax Compact Acct	28,270.00	14,571.00	
GROSS COLLECTIONS	250,490,134.85	297,892,020.51	47,401,885.66
-Refunds	516,783.23	538,446.85	
Net Collections	249,973,351.62	297,353,573.66	
DISTRIBUTED TO:			
General Account	211,564,203.64	259,361,549.69	
State Refund Account	516,783.23	535,453.84	
-Multistate Tax Compact	28,270.00	14,571.00	
-Allocation to Counties	18,044,115.25	17,827,071.73	
+-State Building Account	500,000.00	500,000.00	
-Revenue Sharing	15,036,762.73	14,853,374.25	
-Water Pollution Control	4,800,000.00	4,800,000.00	
=Accrued General Account	211,564,203.64	259,358,556.68	
CIGARETTE LICENSES			
GROSS COLLECTIONS	26,308.00	152.00	-26,156.00
-Refunds	297.20	10.00	
Net Collections	26,010.80	142.00	
DISTRIBUTED TO:			
State Refund Account	297.20	10.00	
State Building Account	0.00	15.60	
Water Pollution	0.00	15.60	
General Tumor Registry	0.00	1.56	
Cancer Control	0.00	5.17	
General Account	26,010.80	104.07	
=Accrued General Account	26,010.80	142.00	
CIGARETTE TAXES			
GROSS COLLECTIONS	8,536,892.92	10,552,758.07	2,015,865.15
-Refunds	143,872.47	142,201.90	
Net Collections	8,393,020.45	10,410,556.17	
DISTRIBUTED TO:			
General Account	6,150,236.89	8,193,385.50	
State Refund Account	143,872.47	142,201.90	
+-State Building Account	922,309.24	911,776.31	
-Water Pollution	922,309.24	911,776.31	
-Cancer Control	305,925.69	302,431.98	
-Central Tumor Registry	92,239.39	91,186.07	
=Accrued General Account	6,150,236.89	8,193,385.50	
BEER TAX			
GROSS COLLECTIONS	3,312,580.56	3,311,559.54	-1,021.02
-Refunds	1,558.00	3,171.74	
Net Collections	3,311,022.56	3,308,387.80	
DISTRIBUTED TO:			
General Account	1,545,492.40	1,554,942.23	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1986 and 1987

SOURCE	FISCAL YEAR 86	FISCAL YEAR 87	INCREASE (DECREASE)
-State Refund Account	1,558.00	3,171.74	
-Alcoholism Treatment	662,077.96	661,677.56	
+-State Building Account	1,103,452.20	1,091,768.01	
=Accrued General Account	1,545,492.40	1,554,942.23	
WINE TAX			
GROSS COLLECTIONS	955,179.63	985,361.81	30,182.18
-Refunds	862.00	5,702.88	
Net Collections	954,317.63	979,658.93	
DISTRIBUTED TO:			
General Account	844,686.64	862,099.81	
-State Refund Account	862.00	5,702.88	
-Alcoholism Treatment	109,630.99	117,559.12	
=Accrued General Account	844,686.64	862,099.81	
KILOWATT HOUR TAX			
GROSS COLLECTIONS	2,100,856.77	1,819,227.34	-281,629.43
-Refunds	0.00	0.00	
Net Collections	2,100,856.77	1,819,227.34	
DISTRIBUTED TO:			
General Account	2,100,856.77	1,819,227.34	
=Accrued General Account	2,100,856.77	1,819,227.34	
MINE LICENSE TAX			
GROSS COLLECTIONS	380,628.13	283,530.49	-97,097.64
-Refunds	11,977.00	338.98	
Net Collections	368,651.13	283,191.51	
DISTRIBUTED TO:			
General Account	380,628.13	283,530.49	
=Accrued General Account	368,651.13	283,191.51	
TOBACCO TAX			
GROSS COLLECTIONS	1,350,704.78	1,401,408.99	50,704.21
-Refunds	7,732.83	1,286.59	
Net Collections	1,342,971.95	1,400,122.40	
DISTRIBUTED TO:			
State Refund Account	7,732.83	1,286.59	
Water Pollution	1,342,971.95	1,400,122.40	
INHERITANCE TAX			
GROSS COLLECTIONS	3,071,722.62	1,522,228.95	-1,549,493.67
-Refunds	207,170.30	140,948.21	
Net Collections	2,864,552.32	1,381,280.74	
DISTRIBUTED TO:			
Inheritance Tax Refund Acct	207,170.30	140,948.21	
Counties - Inheritance Tax	286,455.23	152,138.82	
Rangeland Conservation	0.00	138,128.08	
Water Pollution	2,578,097.09	1,091,013.84	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1986 and 1987

SOURCE	FISCAL YEAR 86	FISCAL YEAR 87	INCREASE (DECREASE)
UNCLAIMED PROPERTY			
GROSS COLLECTIONS	1,176,846.37	1,169,767.86	-7,078.51
-Administrative Expenses	109,548.81	131,273.09	
-Refunds	119,279.78	193,279.59	
Net Collections	944,180.78	845,215.18	
DISTRIBUTED TO:			
Trust Fund-Unclaimed Property	270,131.95	303,436.49	
Transfer - General Account	906,714.42	866,331.37	
=Accrued General Account	906,714.42	866,331.37	
ESCHEAT TRUST ACCOUNT			
GROSS COLLECTIONS	1,902.45	2,682.23	779.78
-Refunds	52.50	34,525.53	
Net Collections	1,849.95	-31,843.30	
DISTRIBUTED TO:			
Trust Fund - Escheat	-7,643.86	-37,756.15	
Transfer-Public School	9,182.48	27,782.08	
Transfer-General Account	363.83	12,656.30	
CAR CO.'S AD VALOREM TAX			
GROSS COLLECTIONS	83,953.04	104,100.01	20,146.97
DISTRIBUTED TO:			
Public School Income Acct	83,953.04	104,100.01	
MOTOR FUELS			
Special Fuel - Vendor	2,490,866.61	2,456,688.59	
Special Fuels - Motor Carrier	11,912,776.36	12,338,266.77	
Special Fuel Permits	188,758.18	197,962.05	
Gasoline Tax	64,573,542.25	67,457,389.17	
GROSS COLLECTIONS	79,165,943.40	82,450,306.58	3,284,363.18
-Special Fuel Refunds-Vendor	25,457.57	63,340.59	
-Special Fuel Refunds-MC	89,039.17	72,298.84	
-Aeronautics Refund	0.00	3,203.24	
-Gasoline Refunds	0.00	1,768,653.42	
NET COLLECTIONS	79,051,446.66	80,542,810.49	
DISTRIBUTED TO:			
-State Refund Account (SF)	88,328.44	135,639.43	
-State Refund Account (Gas)	1,927,695.08	1,771,856.66	
-Special Fuels Admin Expense	1,200,611.27	688,538.46	
-Gasoline Admin Expense	531,016.36	307,000.00	
-Highway Distribution - SF	13,303,461.44	14,168,739.52	
-Railroad Grade Crossing Prot	100,000.00	50,000.00	
-Highway Distribution-Gas	60,119,529.59	63,205,526.93	
-Aeronautics Account	618,372.07	733,096.73	
-Bridge Inspection	50,000.00	50,000.00	
-Local Highway Needs Assess.	0.00	50,000.00	
-Waterways	300,000.00	300,000.00	
-Off-Road	300,000.00	300,000.00	
-Park & Rec Capital Improvemt	626,929.15	689,908.85	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1986 and 1987

SOURCE	FISCAL YEAR 86	FISCAL YEAR 87	INCREASE (DECREASE)
HOTEL/MOTEL TAX			
GROSS COLLECTIONS	393,804.07	452,881.79	59,077.72
DISTRIBUTED TO:			
Boise Auditorium District	393,804.07	452,881.79	
TRAVEL & CONVENTION TAX			
GROSS COLLECTIONS	1,647,932.18	1,736,138.27	88,206.09
-Refunds	1,806.11	890.46	
Net Collections	1,646,126.07	1,735,247.81	
DISTRIBUTED TO:			
Travel & Convention Acct	1,623,789.29	1,719,335.15	
Travel & Conv Admin-1501	0.00	15,912.66	
Trav & Conv - Admn Exp	22,336.78	0.00	
State Refund Account	1,806.11	890.46	
CHILD SUPPORT			
GROSS COLLECTIONS	338,618.93	739,218.54	400,599.61
DISTRIBUTED TO:			
Susp Acct - Child Support	58,812.72	54,112.06	
Child Support Transfer	0.00	410,780.02	
Trans Acct - Child Support	279,806.21	274,326.46	
SUSPENSE ACCOUNT			
Bond Suspense Account	537,068.06	-446,355.89	
Bad Check Suspense	0.00	0.00	
Tax In Trust Account	0.00	13,129.29	
GROSS COLLECTIONS	537,068.06	-433,226.60	-970,294.66
-Bond Suspense Disbursement	17,401.72	5,875.00	
Net Collections	519,666.34	-439,101.60	
DISTRIBUTED TO:			
Suspense Account	537,068.06	-433,226.60	
MISCELLANEOUS INCOME			
GROSS COLLECTIONS	60,913.21	157,012.76	96,099.55
Net Collections	60,913.21	157,012.76	
DISTRIBUTED TO:			
Miscellaneous Income	60,913.21	157,012.76	
GRAND TOTAL OF REVENUES COLLECTED BY SOURCE	728,589,703.52	788,817,674.41	60,227,970.89

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Account

Fiscal Years 1986 and 1987

ACCOUNT	FISCAL YEAR 86	FISCAL YEAR 87	INCREASE (DECREASE)
General Account	520,509,939.50	577,620,177.64	57,110,238.14
Miscellaneous Income	60,913.21	157,012.76	96,099.55
Revenue Sharing	15,036,762.73	14,853,374.25	-183,388.48
U.S. Olympic Donation	23,355.95	-2,006.02	-25,361.97
Park & Rec Capital Improvemt	626,929.15	689,908.85	62,979.70
Waterways Account	300,000.00	300,000.00	
Off-Roads Account	300,000.00	300,000.00	
State Refund Account	77,142,264.27	78,435,186.19	1,292,921.92
Allocation to Counties	18,044,115.25	17,827,071.73	-217,043.52
Non-Game Admin.	5,900.00	77.00	-5,823.00
Multistate Tax Compact	92,200.00	56,444.00	-35,756.00
Tax Commission Admin.	0.00	33,912.66	33,912.66
Political Contributions	54,748.00	48,894.00	-5,854.00
Bridge Inspection	50,000.00	50,000.00	
Railroad Grade Crossing Prot	100,000.00	50,000.00	-50,000.00
Travel & Convention Acct	1,623,789.29	1,719,335.15	95,545.86
Travel & Convention-Admin Exp	22,336.78	0.00	-22,336.78
Cancer Control	305,925.69	302,437.15	-3,488.54
Aeronautics Account	618,372.07	733,096.73	114,724.66
Highway Distribution	73,422,991.03	77,374,266.45	3,951,275.42
Local Hiway Needs Asses.	0.00	50,000.00	50,000.00
Drug Enforcement Donation	40,125.09	36,015.62	-4,109.47
Trust Fund - Unclaimed Property	270,131.95	303,436.49	33,304.54
Transfer Account - Child Support	279,806.21	685,106.48	405,300.27
Water Pollution Account	9,643,378.28	8,202,928.15	-1,440,450.13
Central Tumor Registry	92,239.39	91,187.63	-1,051.76
Alcoholism Treatment	771,708.95	779,236.68	7,527.73
Trust Fund - Escheat	-7,643.86	-37,756.15	-30,112.29
Motor Fuels-Admin Exp	1,731,627.63	995,538.46	-736,089.17
Hotel/Motel - Boise Auditorium	393,804.07	452,881.79	59,077.72
Suspense Account	537,068.06	-433,226.60	-970,294.66
Suspense Account-Child Sup	58,812.72	54,112.06	-4,700.66
Counties-Inheritance Tax	286,455.23	152,138.82	-134,316.41
Public School Income Account	93,135.52	131,882.09	38,746.57
Fish & Game Contributions	75,048.00	72,851.81	-2,196.19
Children's Trust Account	21,901.92	52,963.87	31,061.95
Children's Trust - Admin	9,780.00	0.00	-9,780.00
Rangeland Conservation	0.00	138,128.08	138,128.08
State Building Account	5,951,781.44	6,536,553.92	584,772.48
Ag In The Classroom	0.00	4,506.67	4,506.67
GRAND TOTAL OF REVENUES COLLECTED BY ACCOUNT	728,589,703.52	788,817,674.41	60,227,970.89

COMPARATIVE STATEMENT OF TAX COLLECTIONS AND COST TO COLLECT
Fiscal Years Ended June 30, 1971 to June 30, 1987

Fiscal Year	Gross Tax Collections	Cost to Collect	Percent Cost to Collect
1971	147,673,856	1,640,750	1.11
1972	171,758,942	1,805,473	1.05
1973	210,168,222	1,914,828	0.91
1974	242,418,995	2,262,793	0.93
1975	282,803,216	2,792,934	0.99
1976	311,861,822	3,387,781	1.09
1977	351,682,018	3,468,323	0.99
1978	390,105,411	4,163,900	1.07
1979	439,666,279	4,736,900	1.08
1980	463,988,518	5,133,200	1.11
1981	507,510,583	5,487,000	1.08
1982	532,324,468	6,326,300	1.19
1983	559,882,679	8,358,300	1.49
1984	671,190,497	8,496,900	1.27
1985	706,861,160	9,290,000	1.31
1986	728,569,756	9,232,600	1.27
1987	788,817,674	10,112,000	1.28

EXPENSE BY PROGRAM FOR THE STATE TAX COMMISSION FOR FISCAL YEAR 1987*

*Administration and Support	$1,316,000
*Audit & Collections	8,707,400
Ad Valorem	1,024,100
Uniform Assessment Development	499,600
Circuit Breaker	3,186,700
*Multistate Tax Compact	88,600
	$14,822,400

* Programs involved in actual collection of taxes

SUMMARY OF AUDIT AND COLLECTIONS RECOVERIES ON CURRENT AND DELINQUENT RETURNS
During Fiscal Years Ended June 30, 1971 to June 30, 1987

Fiscal Year Ended	Individual Income and Withhldg. Tax	Corporation Income Tax	Sales and Use Tax	Motor Fuels and Misc. Taxes	Inheritance and Unclaimed Property	Total Audit Recoveries
June 30, 1971	$1,412,205	$2,011,896	$966,547	$206,218	$	$4,596,866
June 30, 1972	1,488,413	1,513,949	987,632	157,991		4,147,985
June 30, 1973	1,846,867	949,726	951,896	235,425		3,983,914
June 30, 1974	2,191,392	2,769,385	1,507,946	255,739		6,724,462
June 30, 1975	2,299,218	1,876,171	1,994,385	129,613		6,299,387
June 30, 1976	3,817,498	3,492,895	2,270,489	185,079		9,765,961
June 30, 1977	3,633,670	2,135,867	2,736,495	197,392		8,703,424
*June 30, 1978	853,690	1,661,169	1,187,923	389,876		4,092,658
*June 30, 1979	699,520	2,100,258	1,454,419	427,667	437,013	5,118,877
*June 30, 1980	1,130,911	1,827,745	1,548,808	446,676	531,119	5,485,259
*June 30, 1981	1,096,483	6,194,111	1,660,925	381,476	699,971	10,032,966
*June 30, 1982	1,196,430	2,659,712	997,016	498,270	822,198	6,173,626
*June 30, 1983	2,549,961	2,399,164	2,713,795	438,748	785,029	8,886,697
*June 30, 1984	3,267,601	6,236,946	2,305,214	238,722	819,600	12,868,083
*June 30, 1985	4,162,896	4,417,214	4,340,868	551,146	825,896	14,298,020
*June 30, 1986	2,554,094	9,483,371	7,654,731	589,346	787,070	21,068,612
*June 30, 1987	3,381,979	7,718,882	3,760,183	704,086	534,026	16,099,156

*Audit recoveries only. Does not include deficiencies pending or under protest.

COMPARATIVE STATEMENT OF GROSS TAX COLLECTIONS
During Fiscal Years Ended June 30, 1983 to June 30, 1987

Type of Tax	Fiscal Yr Ended June 30, 1983	Fiscal Yr Ended June 30, 1984	Fiscal Yr Ended June 30, 1985	Fiscal Yr Ended June 30, 1986	Fiscal Yr Ended June 30, 1987
Income Tax	$312,518,567.30	$330,183,677.32	$364,616,031.78	$374,957,713.55	$384,670,545.27
Sales Tax	165,441,061.43	241,838,406.63	238,544,342.78	250,470,187.00	297,892,020.51
Cigarette Tax	9,319,256.63	9,017,625.65	8,882,143.60	8,563,200.92	10,552,910.07
Beer Tax	3,531,997.16	3,442,485.13	3,422,177.53	3,312,580.56	3,311,559.54
Wine Tax	778,191.76	837,538.49	872,428.71	955,179.63	985,361.81
Tobacco Tax	1,095,211.94	1,253,360.44	1,354,017.37	1,350,704.78	1,401,408.99
Kilowatt Hr. Tax	2,176,882.09	2,412,653.31	2,270,591.20	2,100,856.77	1,819,227.34
Mine License Tax	687,627.72	1,106,196.89	676,052.05	380,628.13	283,530.49
Inheritance Tax	3,572,183.90	2,807,417.37	1,901,612.82	3,071,722.62	1,522,228.59
Special Fuels	1,143,138.42	10,131,891.35	14,512,681.18	14,592,401.15	14,992,917.41
Gasoline Tax	57,261,247.22	64,953,781.74	65,780,238.52	64,573,542.25	67,457,389.17
Unclaimed Property	219,361.56	730,202.29	1,598,509.63	1,176,846.37	1,169,767.86
Child Support Set Off	224,129.08	204,244.72	316,599.24	338,618.93	738,218.54
Escheat	8,425.67	41,980.42	15,846.61	1,902.45	2,682.23
Car Co. Ad Valorem	133,697.50	109,276.01	82,379.77	83,953.04	104,100.01
Hotel/Motel	316,893.03	354,569.68	388,373.47	393,804.07	452,881.79
Travel and Convention	1,371,164.95	1,506,536.86	1,597,617.60	1,647,932.18	1,736,138.27
Suspense	42,615.02	216,962.88	-19,379.54	537,068.06	(466,355.89)
Miscellaneous Receipts	41,026.09	41,689.42	46,895.64	60,913.21	157,012.76
TOTALS	$559,882,678.47	$671,190,496.60	$706,859,159.96	$728,569,755.67	$790,783,544.76

STATE OF IDAHO - KILOWATT HOUR TAX - BY MONTHS - FISCAL YEAR JULY 1, 1986 TO JUNE 30, 1987

	KILOWATT HOURS					
Month (A)	Generated	Used For Irrigation(B)	Used For Industry (B)	Not Sold	Net Taxable Generated	Tax Paid 1/2 Mill (A)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
July - 1986	540,326,398	184,035,599	112,710,443	16,907,893	228,815,463	103,858.28
August	496,666,495	170,300,121	111,969,804	26,487,604	187,913,936	93,956.96
September	609,959,091	156,117,584	169,026,845	(16,082,365	300,897,027	150,448.51
October	735,649,095	54,915,838	275,544,510	19,178,237	374,580,510	187,290.24
November	689,985,441	3,997,303	264,403,054	64,386,576	357,198,508	178,599.26
December	850,807,618	917,284	258,796,736	56,885,529	534,194,869	267,103.99
January - 1987	679,674,439	36,534	179,955,136	36,130,644	463,552,125	231,784.08
February	473,166,902	191,601	139,932,523	(6,617,298)	339,660,067	169,830.04
March	430,692,140	235,474	145,653,639	11,404,321	273,598,707	136,599.36
April	436,825,807	7,904,963	136,203,889	29,864,117	262,712,848	131,356.42
May	565,826,546	72,543,045	146,032,544	45,502,144	301,750,813	150,875.56
June	439,444,985	86,007,899	108,263,001	44,574,920	200,365,483	100,317.75
TOTALS	6,949,024,957	737,203,245	2,048,492,133	328,622,322	3,825,240,356	1,902,020.45

NOTES: (A) The tax is paid one month after the electricity is generated.
(B) Factored in accordance with State Tax Commission Regulations implemented on January 1, 1987.
(C) December month will show larger, due to make up (delinquent returns) of co-generators.

KILOWATT HOUR TAX - GROSS COLLECTIONS (Distributed to General Fund)

July 1, 1969 to June 30, 1970	$ 403,299.47
July 1, 1970 to June 30, 1971	575,005.25
July 1, 1971 to June 30, 1972	550,288.95
July 1, 1972 to June 30, 1973	826,054.16
July 1, 1973 to June 30, 1974	592,766.45
July 1, 1974 to June 30, 1975	408,064.72
July 1, 1975 to June 30, 1976	1,255,728.49
July 1, 1976 to June 30, 1977	597,124.69
July 1, 1977 to June 30, 1978	510,421.35
July 1, 1978 to June 30, 1979	1,651,755.46
July 1, 1979 to June 30, 1980	1,404,867.35
July 1, 1980 to June 30, 1981	1,607,497.23
July 1, 1981 to June 30, 1982	1,755,555.72
July 1, 1982 to June 30, 1983	2,176,167.91
July 1, 1983 to June 30, 1984	2,413,112.96
July 1, 1984 to June 30, 1985	2,270,460.79
July 1, 1985 to June 30, 1986	2,162,956.74
July 1, 1986 to June 30, 1987	1,902,020.45

COMPARATIVE STATEMENT OF SALES TAX COLLECTIONS BY COUNTY
Fiscal Years Ended June 30, 1986 and June 30, 1987

COUNTY	TAXABLE SALES F/Y 1986	TAXABLE SALES FY 1987	% Increase (Decrease)	GROSS TAX PAID BEFORE REFUNDS FY 1986	GROSS TAX PAID BEFORE REFUNDS FY 1987	% Increase (Decrease)
ADA	$1,152,553,106.16	$1,281,968,122.26	10.10	$47,919,307.54	$64,453,947.84	25.65
ADAMS	5,381,774.31	5,036,464.84	(6.86)	220,145.46	239,721.01	8.17
BANNOCK	266,822,799.03	245,881,237.98	(8.52)	11,071,779.07	12,339,947.25	10.28
BEAR LAKE	16,406,793.09	15,736,737.18	(4.26)	691,692.61	796,139.23	13.12
BENEWAH	27,803,126.13	25,745,363.19	(7.99)	1,152,456.23	1,293,149.30	10.88
BINGHAM	80,205,392.55	79,368,665.28	(1.05)	3,330,713.95	3,966,093.87	16.02
BLAINE	133,075,186.46	129,142,776.63	(3.05)	5,471,720.34	6,483,106.86	15.60
BOISE	7,515,411.45	7,242,758.97	(3.76)	309,161.15	349,096.96	11.44
BONNER	105,747,544.83	106,396,924.27	.61	4,416,795.81	5,371,029.66	17.77
BONNEVILLE	383,649,597.14	364,483,224.27	(5.26)	16,070,178.88	18,385,183.67	12.59
BOUNDARY	23,770,527.52	22,461,947.30	(5.83)	1,010,990.37	1,129,128.11	10.46
BUTTE	6,052,422.24	5,539,404.38	(9.26)	264,531.91	286,493.78	7.67
CAMAS	1,760,210.37	1,577,913.55	(11.55)	72,442.47	79,726.16	9.14
CANYON	265,726,186.32	262,554,554.11	(1.21)	11,077,363.50	13,137,030.86	15.68
CARIBOU	24,295,159.69	20,427,429.96	(18.93)	988,971.68	1,025,982.14	3.61
CASSIA	64,486,649.29	63,947,298.08	(.84)	2,689,960.18	3,218,050.43	16.41
CLARK	1,721,749.91	1,328,404.17	(29.61)	72,541.85	65,887.92	(10.10)
CLEARWATER	25,565,851.62	26,097,616.22	2.04	1,044,927.36	1,309,389.63	20.20
CUSTER	16,774,619.43	16,257,962.71	(3.18)	736,597.73	833,079.70	11.58
ELMORE	49,105,654.27	45,550,011.00	(7.81)	2,037,821.03	2,274,932.66	10.42
FRANKLIN	24,259,170.69	23,855,894.37	(1.69)	1,009,734.91	1,232,691.90	18.09
FREMONT	25,842,145.10	25,298,571.87	(2.15)	1,084,469.75	1,269,937.60	14.60
GEM	19,538,222.41	19,045,698.08	(2.59)	811,222.91	960,186.50	15.51
GOODING	24,626,456.48	24,626,470.35	0	1,031,968.42	1,225,107.08	15.77
IDAHO	39,047,384.79	38,602,339.17	(1.15)	1,639,895.43	1,944,941.02	15.68
JEFFERSON	28,496,683.89	27,491,262.40	(3.66)	1,202,022.95	1,431,867.29	16.05
JEROME	27,239,208.85	28,638,994.14	4.89	1,142,375.13	1,444,815.34	20.93
KOOTENAI	300,287,162.05	323,720,225.33	7.24	12,668,646.94	16,341,721.70	22.48
LATAH	94,832,704.86	92,948,409.61	(2.03)	3,977,013.39	4,715,915.36	15.67
LEMHI	28,423,019.54	28,239,511.92	(.65)	1,190,393.67	1,410,337.12	15.60
LEWIS	13,525,823.44	13,490,351.30	(.26)	565,986.41	677,846.78	16.50
LINCOLN	5,831,293.26	5,756,066.85	(1.31)	243,903.84	287,273.38	15.10
MADISON	60,354,287.49	54,800,795.96	(10.13)	2,528,229.14	2,750,099.23	8.07
MINIDOKA	49,822,749.63	42,782,567.92	(16.46)	2,022,716.04	2,227,500.29	9.19
NEZ PERCE	210,453,788.84	194,782,911.43	(8.05)	8,843,347.02	9,803,285.57	9.79
ONEIDA	9,369,823.38	9,061,347.97	(3.40)	387,191.86	453,096.17	14.55
OWYHEE	21,145,350.79	9,309,734.51 **	(127.13)	861,620.51	467,491.00	(84.31)
PAYETTE	24,865,587.22	21,761,516.02	(14.26)	1,028,483.95	1,275,906.67	19.39
POWER	14,106,922.79	14,548,936.02	3.04	614,079.98	754,129.74	18.57
SHOSHONE	59,409,894.92	48,460,063.22	(22.60)	2,489,747.54	2,460,029.89	(1.21)
TETON	9,344,632.61	8,853,928.65	(5.54)	367,247.41	439,917.98	16.52
TWIN FALLS	248,836,679.48	249,941,730.86	.44	10,302,450.51	12,607,656.14	18.28
VALLEY	29,101,912.60	29,029,201.81	(.25)	1,218,959.48	1,404,393.85	13.20
WASHINGTON	33,202,645.27	15,212,920.71 *	(118.25)	1,379,304.40	771,981.43	(78.67)
MULTI-COUNTY	1,380,508,087.96	1,252,558,770.79	(10.22)	59,539,837.91	63,209,120.57	5.80
OTHER STATES	523,663,283.91	580,813,257.89	9.84	21,661,724.39	29,270,333.26	25.99
TOTAL	$5,964,554,738.06	$5,910,376,295.5.	(.92)	$250,462,673.01	$297,874,799.90	15.92

*Corrected county coding on major mail-order House from Washington County to Other States.
**Corrected county coding on Retail Grocery Store from Owyhee County to Multi-County.

DISTRIBUTION OF INCOME TAX COLLECTIONS - FY 1982-87

	1982-83	1983-84	1984-85	1985-86	1986-87
General Fund	$241,637,915	$256,537,247	$292,065,919	$301,203,624	$310,294,786
Filing Refunds	65,639,749	69,025,322	67,207,943	69,003,933	68,293,839
Withholding Refunds	220,540	203,242	695,995	117,814	822,149
Unused Sales Tax	1,057,105	1,007,892	959,086	911,534	953,599
State Building Fund	1,213,080	3,124,580	3,456,366	3,426,020	4,032,994
Election Campaign	59,254	53,611	46,193	54,748	48,894
U.S. Olympic Donations	36,607	43,657	27,220	23,356	(2,006)
Trans. - Bldg. Susp. to State Bldg. Fund	2,513,516	0	0	0	
Admn. Non-Game Mgmt.	16,200	(1,311)	303	5,900	77
Fish & Game Donations	72,663	92,843	78,451	75,048	72,851
Drug Enforcement Donations	0	26,514	38,243	40,125	39,015
Children's Trust	0	0	0	31,682	55,964
Multistate Tax Compact Fund	51,938	70,081	40,313	63,930	41,873
Gross Collections	$312,518,567	$330,183,678	$364,616,032	$374,957,714	$384,654,035

ALLOCATION OF SALES TAX FUNDS F.Y. 1982 - 1987

Source	1982-83	1983-84	1984-85	1985-86	1986-87
Sales Tax Refund	$ 181,216	$ 596,111	$ 449,678	$ 516,783	$ 535,454
Alloc. to Counties	15,266,346	16,192,242	17,851,476	18,044,115	17,827,072
Public School Income	15,266,346	16,192,242	0	0	0
State Building Fund	500,000	500,000	500,000	500,000	500,00
Social Security Trust	18,802,916	19,929,638	0	0	0
Multistate Tax Compact	17,262	6,119	40,357	28,270	14,571
Revenue Sharing	0	0	14,876,230	15,036,763	14,853,374
Water Pollution Control	0	0	4,800,000	4,800,000	4,800,000
General Fund	115,406,975	188,422,054	200,026,602	211,544,256	259,358,557
TOTAL	$165,441,061	$241,838,406	$238,544,343	$250,470,187	297,889,028

COMPARATIVE STATEMENT OF MISCELLANEOUS TAX COLLECTIONS FOR FISCAL YEARS 1982 - 1987

Source	1982-83	1983-84	1984-85	1985-86	1986-87
Gasoline Tax	$57,261,247	$64,953,782	$65,780,239	64,573,542	67,457,389
Special Fuels Tax	1,143,138	10,131,891	14,512,681	14,592,401	14,992,917
Wine Tax	778,192	837,538	872,429	955,180	985,362
Beer Tax	3,531,997	3,442,485	3,442,177	3,312,581	3,311,559
Cigarette Tax	9,288,921	8,989,799	8,854,769	8,536,893	10,552,758
Cigarette License	30,336	27,827	27,375	26,308	152
Tobacco Tax	1,095,212	1,253,360	1,354,017	1,350,705	1,401,409
Total Revenue	$73,129,043	$89,636,682	$94,843,687	$93,347,610	98,701,546

AMOUNT OF MONEY PAID FROM SALES TAX FUND TO
COUNTY TREASURERS AS REIMBURSEMENT FOR EXEMPTION OF
BUSINESS INVENTORY 7.5% OF THE 4% SALES TAX COLLECTED 7-1-86 to 6-30-87

	10/86	1/87	4/87	7/87	TOTAL
Ada	689,089.14	640,869.56	626,774.94	637,059.88	2,593,793.52
Adams	32,496.42	29,462.99	28,576.31	29,223.33	119,759.05
Bear Lake	41,165.20	38,072.03	37,167.90	37,827.65	154,232.78
Benewah	33,944.34	31,601.23	30,916.34	31,416.11	127,878.02
Bingham	179,261.93	167,121.58	163,572.94	166,162.41	676,118.86
Blaine	39,981.67	36,692.69	35,731.32	36,432.84	148,838.52
Boise	18,461.40	16,818.57	16,338.37	16,688.78	68,307.12
Bonner	88,682.28	83,252.64	81,665.55	82,823.66	336,424.13
Bonneville	303,254.23	282,159.62	275,993.64	280,492.99	1,141,900.48
Boundary	39,210.45	36,518.87	35,732.11	36,306.21	147,767.64
Butte	17,965.15	16,428.52	15,979.36	16,307.11	66,680.14
Camas	13,163.60	12,121.48	11,816.87	12,039.15	49,141.10
Canyon	399,991.63	373,347.91	365,559.92	371,242.86	1,510,142.32
Caribou	64,830.27	60,124.14	58,748.53	59,752.32	243,455.26
Cassia	108,145.43	98,885.84	96,179.25	98,154.27	401,364.79
Clark	25,507.63	23,768.55	23,260.22	23,631.16	96,167.56
Clearwater	104,389.09	95,995.72	93,542.32	95,332.58	389,259.71
Custer	40,689.55	36,955.85	35,864.48	36,660.86	150,170.74
Elmore	62,095.49	57,359.49	55,975.16	56,985.32	232,415.46
Franklin	51,132.62	47,501.80	46,440.51	47,214.94	192,289.87
Freemont	50,389.72	46,695.84	45,616.12	46,404.00	189,105.68
Gem	69,665.19	64,813.04	63,394.75	64,429.68	262,302.66
Gooding	76,841.06	71,886.01	70,437.65	71,494.53	290,659.25
Idaho	100,415.12	91,962.01	89,491.16	91,294.15	373,162.44
Jefferson	54,630.87	50,332.96	49,076.67	49,993.39	204,033.89
Jerome	74,126.73	69,214.83	67,779.08	68,826.76	279,947.40
Kootenai	196,326.44	184,179.45	180,628.87	183,219.75	744,354.51
Latah	80,687.74	74,315.55	72,452.95	73,812.10	301,268.34
Lemhi	58,820.19	53,214.66	51,576.15	52,771.78	216,382.78
Lewis	28,816.51	26,911.49	26,354.65	26,760.98	108,843.63
Lincoln	36,253.12	33,452.02	32,633.25	33,230.71	135,569.10
Madison	46,134.74	42,955.28	42,025.92	42,704.08	173,820.02
Minidoka	97,331.42	90,607.43	88,642.01	90,076.19	366,657.05
Nez Perce	291,233.18	274,313.69	269,368.10	272,976.93	1,107,891.90
Oneida	29,886.34	27,606.29	26,939.83	27,426.15	111,858.61
Owyhee	67,568.39	61,820.14	60,139.92	61,365.99	250,894.44
Payette	55,425.64	51,296.99	50,090.18	50,970.80	207,783.61
Power	56,782.06	52,537.26	51,296.49	52,201.89	212,817.70
Shoshone	104,155.92	96,466.14	94,218.41	95,858.59	390,699.06
Teton	22,045.51	20,309.75	19,802.38	20,172.61	82,330.25
Twin Falls	364,823.64	341,906.98	335,208.42	340,096.40	1,382,035.44
Valley	32,234.77	29,516.64	28,722.12	29,301.88	119,775.41
Washington	72,803.84	67,832.20	66,378.99	67,439.41	274,454.44
TOTAL	4,736,489.55	4,404,604.60	4,307,594.25	4,378,383.33	17,827,071.73

SALES TAX REVENUE SHARING DISTRIBUTION -- COUNTIES

	10/86	1/87	4/87	7/87	TOTAL
Ada	320,820.43	294,458.04	286,752.19	292,135.07	1,194,165.73
Adams	13,120.51	12,647.61	12,509.37	12,605.93	50,883.42
Bannock	120,148.99	110,670.85	107,900.32	109,835.65	448,555.81
Bear Lake	18,675.59	17,735.29	17,460.43	17,652.43	71,523.74
Benewah	21,585.62	20,400.48	20,054.05	20,296.04	82,336.19
Bingham	70,820.69	65,492.97	63,935.63	65,023.50	265,272.79
Blaine	28,614.53	26,837.98	26,318.68	26,681.43	108,452.62
Boise	12,565.98	12,139.74	12,015.14	12,102.18	48,823.04
Bonner	50,026.77	46,448.62	45,402.70	46,133.32	188,011.41
Bonneville	123,059.03	113,336.04	110,493.94	112,479.27	459,368.28
Boundary	20,151.05	19,086.61	18,775.46	18,992.81	77,005.93
Butte	13,017.45	12,553.22	12,417.53	12,512.32	50,500.52
Camas	8,617.23	8,523.23	8,495.75	8,514.95	34,151.16
Canyon	153,407.48	141,131.01	137,542.51	140,049.23	572,130.23
Caribou	21,369.70	20,202.72	19,861.61	20,099.89	81,533.92
Cassia	41,422.62	38,568.41	37,734.10	38,316.90	156,042.03
Clark	8,749.73	8,644.58	8,613.84	8,635.31	34,643.46
Clearwater	23,882.24	22,503.86	22,100.95	22,382.40	90,869.45
Custer	15,983.11	15,269.35	15,060.71	15,206.45	61,519.62
Elmore	43,804.30	40,749.70	39,856.82	40,480.53	164,891.35
Franklin	23,118.34	21,804.23	21,420.11	21,688.44	88,031.12
Freemont	25,130.34	23,646.94	23,213.34	23,516.23	95,506.85
Gem	26,820.09	25,194.52	24,719.36	25,051.28	101,785.25
Gooding	27,662.51	25,966.06	25,470.18	25,816.57	104,915.32
Idaho	31,014.21	29,035.75	28,457.43	28,861.41	117,368.80
Jefferson	34,246.49	31,996.07	31,338.26	31,797.77	129,378.59
Jerome	32,947.69	30,806.55	30,180.68	30,617.88	124,552.80
Kootenai	117,353.46	108,110.53	105,408.75	107,296.06	438,168.80
Latah	57,384.47	53,187.25	51,960.37	52,817.40	215,349.49
Lemhi	19,809.18	18,773.50	18,470.76	18,682.23	75,735.67
Lewis	13,732.29	13,207.91	13,054.63	13,161.70	53,156.53
Lincoln	13,112.33	12,640.12	12,502.08	12,598.50	50,853.03
Madison	43,136.90	40,138.46	39,261.99	39,874.24	162,411.59
Minidoka	42,253.59	39,329.46	38,474.72	39,071.80	159,129.57
Nez Perce	62,133.11	57,536.35	56,192.68	57,131.29	232,993.43
Oneida	13,220.29	12,738.99	12,598.31	12,696.58	51,254.17
Owyhee	21,487.48	20,310.59	19,966.57	20,206.88	81,971.52
Payette	33,896.43	31,675.47	31,026.27	31,479.76	128,077.93
Power	18,876.79	17,919.56	17,639.75	17,835.21	72,271.31
Shoshone	34,959.68	32,649.26	31,973.91	32,445.67	132,028.52
Teton	12,619.96	12,189.18	12,063.25	12,151.22	49,023.61
Twin Falls	99,194.77	91,479.69	89,224.51	90,799.85	370,698.82
Valley	18,500.56	17,574.99	17,304.43	17,493.43	70,873.41
Washington	21,083.44	19,940.55	19,606.47	19,839.84	80,470.30
TOTAL	1,973,537.45	1,835,252.29	1,794,830.54	1,823,066.85	7,426,687.13

SALES TAX REVENUE SHARING DISTRIBUTION -- CITIES

Revenue sharing monies are distributed quarterly from the sales tax account to each Idaho County and to all incorporated cities. The total amount distributed is equal to 6.25% of sales tax collections. One-half of this amount is distributed to counties and one-half to the cities. Counties share equally in the first $30,000 each quarter, while the remainder is distributed according to population. Cities receive shares determined half on population and half on valuation.

	10/86	1/87	4/87	7/87	TOTAL
Aberdeen	3,938.99	3,662.76	3,582.08	3,638.44	14,822.27
Acequia	260.69	242.41	237.07	240.80	980.97
Albion	853.93	794.04	776.55	788.77	3,213.29
American Falls	9,918.84	9,223.25	9,020.11	9,162.01	37,324.21
Ammon	12,256.49	11,396.98	11,145.96	11,321.30	46,120.73
Arco	3,213.65	2,988.28	2,922.47	2,968.44	12,092.84
Arimo	800.96	744.79	728.39	739.85	3,013.99
Ashton	2,990.46	2,780.75	2,719.50	2,762.28	11,252.99
Athol	985.76	916.63	896.44	910.54	3,709.37
Atomic City	80.05	74.44	72.80	73.94	301.23
Bancroft	1,287.18	1,196.91	1,170.55	1,188.96	4,843.60
Basalt	882.56	820.66	802.59	815.22	3,321.03
Bellevue	4,099.82	3,812.31	3,728.35	3,787.00	15,427.48
Blackfoot	26,526.96	24,666.69	24,123.40	24,502.91	99,819.96
Bliss	532.91	495.54	484.62	492.25	2,005.32
Bloomington	656.11	610.10	596.67	606.05	2,468.93
Boise	414,544.81	385,473.85	376,983.71	382,914.51	1,559,916.88
Bonners Ferry	6,567.57	6,107.00	5,972.49	6,066.45	24,713.51
Bovill	659.09	612.87	599.37	608.80	2,480.13
Buhl	9,940.12	9,243.04	9,039.46	9,181.67	37,404.29
Burley	27,091.74	25,191.86	24,637.01	25,024.60	101,945.21
Butte City	194.10	180.49	176.51	179.29	730.39
Caldwell	56,459.22	52,499.88	51,343.56	52,151.30	212,453.96
Cambridge	1,057.38	983.23	961.58	976.70	3,978.89
Cascade	3,668.57	3,411.31	3,336.17	3,388.66	13,804.71
Castleford	441.63	410.66	401.61	407.93	1,661.83
Challis	4,848.37	4,508.36	4,409.06	4,478.43	18,244.22
Chatcolet	594.00	552.34	540.18	548.68	2,235.20
Chubbuck	27,872.54	25,917.91	25,347.07	25,745.83	104,883.35
Clark Fork	1,432.99	1,332.50	1,303.15	1,323.65	5,392.29
Clayton	182.42	169.63	165.89	168.50	686.44
Clifton	657.49	611.38	597.92	607.32	2,474.11
Coeur d'Alene	84,244.05	78,336.23	76,610.86	77,816.10	317,007.24
Cottonwood	2,960.87	2,753.23	2,692.59	2,734.95	11,141.64
Council	2,646.79	2,461.17	2,406.97	2,444.83	9,959.76
Craigmont	1,756.91	1,633.70	1,597.72	1,622.86	6,611.19
Crouch	302.28	281.08	274.89	279.21	1,137.46
Culdesac	695.07	646.32	632.09	642.03	2,615.51
Dalton Gardens	6,703.45	6,233.36	6,096.07	6,191.97	25,224.85
Dayton	1,285.88	1,195.70	1,169.37	1,187.76	4,838.71

SALES TAX REVENUE SHARING DISTRIBUTION -- CITIES (Continued)

Deary	1,547.40	1,438.88	1,407.19	1,429.33	5,822.80
Declo	753.59	700.74	685.31	696.09	2,835.73
Dietrich	291.52	271.08	265.11	269.28	1,096.99
Donnelly	607.41	564.81	552.37	561.06	2,285.65
Downey	1,664.70	1,547.96	1,513.86	1,537.68	6,264.20
Driggs	2,583.90	2,402.70	2,349.78	2,386.75	9,723.13
Drummond	59.23	55.08	53.87	54.71	222.89
Dubois	1,051.28	977.55	956.02	971.06	3,955.91
Eagle	10,764.74	10,009.83	9,789.37	9,943.37	40,507.31
East Hope	1,253.47	1,170.22	1,144.44	1,162.45	4,730.58
Eden	785.19	730.13	714.05	725.28	2,954.65
Elk River	613.75	570.71	558.14	566.92	2,309.52
Emmett	12,425.02	11,553.69	11,299.22	11,476.98	46,754.91
Fairfield	1,004.89	934.42	913.84	928.21	3,781.36
Ferdinand	428.50	398.45	389.67	395.80	1,612.42
Fernan Lake	733.16	681.74	666.73	677.22	2,758.85
Filer	4,454.84	4,142.43	4,051.19	4,114.93	16,763.39
Firth	1,063.76	989.16	967.37	982.59	4,002.88
Franklin	1,455.04	1,353.01	1,323.21	1,344.02	5,475.28
Fruitland	7,002.50	6,511.43	6,368.02	6,468.20	26,350.15
Garden City	19,643.83	18,266.26	17,863.94	18,144.98	73,919.01
Genesee	2,470.14	2,296.91	2,246.32	2,281.66	9,295.03
Georgetown	1,581.47	1,470.57	1,438.18	1,460.80	5,951.02
Glenns Ferry	4,038.07	3,754.89	3,672.19	3,729.96	15,195.11
Gooding	7,783.21	7,237.40	7,077.99	7,189.34	29,287.94
Grace	2,973.94	2,765.38	2,704.47	2,747.02	11,190.81
Grandview	988.27	918.97	898.73	912.86	3,718.83
Grangeville	10,386.93	9,658.52	9,445.79	9,594.39	39,085.63
Greenleaf	1,856.44	1,726.25	1,688.23	1,714.79	6,985.71
Hagerman	1,730.88	1,609.50	1,574.05	1,598.81	6,513.24
Hailey	12,178.72	11,324.66	11,075.23	11,249.47	45,828.08
Hamer	244.71	227.55	222.53	226.04	920.83
Hansen	2,474.64	2,301.10	2,250.42	2,285.82	9,311.98
Harrison	865.51	804.81	787.09	799.47	3,256.88
Hauser Lake	900.83	837.65	819.20	832.09	3,389.77
Hayden	9,726.84	9,044.72	8,845.51	8,984.67	36,601.74
Hayden Lake	2,660.38	2,473.82	2,419.33	2,457.39	10,010.92
Hazelton	1,475.40	1,371.94	1,341.72	1,362.83	5,551.89
Heyburn	7,850.30	7,299.78	7,139.00	7,251.31	29,540.39
Hollister	404.14	375.80	367.52	373.30	1,520.76
Homedale	5,413.85	5,034.19	4,923.31	5,000.76	20,372.11
Hope	490.89	456.47	446.41	453.44	1,847.21
Horseshoe Bend	1,963.12	1,825.45	1,785.24	1,813.33	7,387.14
Huetter	153.61	142.84	139.69	141.89	578.03
Idaho City	931.02	865.73	846.66	859.98	3,503.39
Idaho Falls	135,865.69	126,337.77	123,555.16	125,498.93	511,257.55
Inkom	2,512.41	2,336.22	2,284.76	2,320.71	9,454.10
Iona	2,788.62	2,593.06	2,535.94	2,575.84	10,493.46
Irwin	349.78	325.25	318.08	323.09	1,316.20
Island Park	535.98	498.40	487.42	495.09	2,016.89
Jerome	19,598.88	18,224.46	17,823.06	18,103.45	73,749.85
Juliaetta	1,493.52	1,388.78	1,358.19	1,379.56	5,620.05
Kamiah	3,697.94	3,438.61	3,362.88	3,415.78	13,915.21

SALES TAX REVENUE SHARING DISTRIBUTION -- CITIES (Continued)

Kellogg	7,673.14	7,135.05	6,977.89	7,087.67	28,873.75
Kendrick	1,276.46	1,186.95	1,160.81	1,179.07	4,803.29
Ketchum	26,373.89	24,524.35	23,984.20	24,361.52	99,243.96
Kimberly	6,647.05	6,180.91	6,044.77	6,139.87	25,012.60
Kooskia	1,821.06	1,693.36	1,656.06	1,682.11	6,852.59
Kootenai	1,017.24	945.90	925.07	939.62	3,827.83
Kuna	5,246.32	4,878.41	4,770.96	4,846.02	19,741.71
Lapwai	2,021.60	1,879.83	1,838.43	1,867.35	7,607.21
Lava Hot Springs	1,466.72	1,363.86	1,333.82	1,354.81	5,519.21
Leadore	305.19	283.79	277.54	281.91	1,148.43
Lewiston	94,103.80	87,504.54	85,577.23	86,923.54	354,109.11
Lewisville	1,418.79	1,319.29	1,290.23	1,310.53	5,338.84
McCall	14,417.92	13,406.83	13,111.54	13,317.81	54,254.10
McCammon	1,934.50	1,798.84	1,759.22	1,786.89	7,279.45
Mackay	1,873.95	1,742.53	1,704.15	1,730.96	7,051.59
Malad	5,574.26	5,183.35	5,069.19	5,148.94	20,975.74
Malta	513.84	477.80	467.28	474.63	1,933.55
Marsing	1,985.72	1,846.46	1,805.79	1,834.20	7,472.17
Melba	797.16	741.26	724.93	736.34	2,999.69
Menan	1,565.63	1,455.83	1,423.77	1,446.17	5,891.40
Meridian	25,811.37	24,001.28	23,472.65	23,841.92	97,127.22
Middleton	5,346.78	4,971.82	4,862.32	4,938.81	20,119.73
Midvale	600.06	557.98	545.69	554.27	2,258.00
Minidoka	206.52	192.04	187.81	190.76	777.13
Montpelier	8,833.85	8,214.35	8,033.43	8,159.81	33,241.44
Moore	503.86	468.53	458.21	465.42	1,896.02
Moscow	52,535.68	48,851.48	47,775.52	48,527.12	197,689.80
Mountain Home	24,735.34	23,000.72	22,494.12	22,848.00	93,078.18
Moyie Springs	1,435.78	1,335.09	1,305.69	1,326.23	5,402.79
Mud Lake	575.95	535.56	523.76	532.00	2,167.27
Mullan	2,661.01	2,474.40	2,419.90	2,457.97	10,013.28
Murtaugh	319.39	296.99	290.45	295.02	1,201.85
Nampa	83,146.87	77,315.99	75,613.09	76,802.64	312,878.59
New Meadows	1,640.04	1,525.03	1,491.44	1,514.91	6,171.42
New Plymouth	2,902.34	2,698.81	2,639.37	2,680.89	10,921.41
Newdale	940.96	874.97	855.70	869.16	3,540.79
Nez Perce	1,456.36	1,354.23	1,324.40	1,345.24	5,480.23
Notus	1,053.69	979.80	958.22	973.29	3,965.00
Oakley	1,799.70	1,673.50	1,636.64	1,662.38	6,772.22
Oldtown	887.17	824.95	806.78	819.47	3,338.37
Onaway	647.23	601.84	588.58	597.84	2,435.49
Orofino	10,525.98	9,787.82	9,572.24	9,722.83	39,608.87
Osburn	5,467.11	5,083.71	4,971.74	5,049.96	20,572.52
Oxford	197.07	183.25	179.22	182.04	741.58
Paris	1,986.39	1,847.09	1,806.40	1,834.82	7,474.70
Parker	724.14	673.36	658.53	668.89	2,724.92
Parma	4,677.14	4,349.14	4,253.35	4,320.27	17,599.90
Paul	2,441.38	2,270.17	2,220.17	2,255.09	9,186.81
Payette	15,021.79	13,968.35	13,660.69	13,875.60	56,526.43
Peck	471.37	438.31	428.66	435.40	1,773.74
Pierce	2,380.34	2,213.41	2,164.66	2,198.71	8,957.12
Pinehurst	5,062.81	4,707.77	4,604.08	4,676.51	19,051.17

SALES TAX REVENUE SHARING DISTRIBUTION -- CITIES (Continued)

Placerville	155.42	144.52	141.34	143.56	584.84
Plummer	2,118.55	1,969.98	1,926.59	1,956.90	7,972.02
Pocatello	144,095.70	133,990.64	131,039.47	133,100.98	542,226.79
Ponderay	2,450.69	2,278.83	2,228.64	2,263.70	9,221.86
Post Falls	20,360.74	18,932.89	18,515.89	18,807.18	76,616.70
Potlatch	2,184.49	2,031.30	1,986.56	2,017.81	8,220.16
Preston	11,241.34	10,453.02	10,222.79	10,383.61	42,300.76
Priest River	5,441.36	5,059.77	4,948.33	5,026.18	20,475.64
Rathdrum	4,673.08	4,345.37	4,249.66	4,316.52	17,584.63
Reubens	224.50	208.75	204.16	207.37	844.78
Rexburg	31,376.49	29,176.14	28,533.53	28,982.42	118,068.58
Richfield	908.88	845.14	826.53	839.53	3,420.08
Rigby	7,369.66	6,852.85	6,701.91	6,807.34	27,731.76
Riggins	1,412.47	1,313.42	1,284.49	1,304.70	5,315.08
Ririe	1,653.97	1,537.98	1,504.11	1,527.77	6,223.83
Roberts	1,020.27	948.72	927.83	942.42	3,839.24
Rockland	723.58	672.83	658.02	668.37	2,722.80
Rupert	14,549.05	13,528.76	13,230.79	13,438.94	54,747.54
Salmon	9,976.37	9,276.75	9,072.43	9,215.16	37,540.71
Sandpoint	20,029.68	18,625.05	18,214.83	18,501.38	75,370.94
Shelley	10,337.98	9,613.00	9,401.28	9,549.18	38,901.44
Shoshone	3,286.68	3,056.20	2,988.88	3,035.90	12,367.66
Smelterville	1,454.74	1,352.73	1,322.93	1,343.75	5,474.15
Soda Springs	11,354.60	10,558.33	10,325.78	10,488.23	42,726.94
Spencer	84.78	78.84	77.10	78.31	319.03
Spirit Lake	2,403.92	2,235.34	2,186.10	2,220.49	9,045.85
St. Anthony	7,968.92	7,410.08	7,246.88	7,360.88	29,986.76
St. Charles	620.90	577.36	564.64	573.52	2,336.42
St. Maries	8,275.48	7,695.14	7,525.66	7,644.05	31,140.33
Stanley	929.95	864.74	845.69	858.99	3,499.37
Stateline	144.50	134.37	131.41	133.48	543.76
Stites	627.62	583.61	570.76	579.74	2,361.73
Sugar City	3,022.78	2,810.80	2,748.89	2,792.13	11,374.60
Sun Valley	25,495.63	23,707.69	23,185.52	23,550.28	95,939.12
Swan Valley	494.29	459.62	449.50	456.57	1,859.98
Tensed	270.72	251.73	246.19	250.06	1,018.70
Teton	1,423.39	1,323.57	1,294.42	1,314.78	5,356.16
Tetonia	496.74	461.90	451.73	458.83	1,869.20
Troy	2,378.27	2,211.49	2,162.78	2,196.80	8,949.34
Twin Falls	86,778.30	80,692.76	78,915.49	80,156.99	326,543.54
Ucon	2,230.10	2,073.71	2,028.04	2,059.94	8,391.79
Victor	912.74	848.74	830.04	843.10	3,434.62
Wallace	4,211.85	3,916.48	3,830.22	3,890.48	15,849.03
Wardner	673.00	625.80	612.02	621.65	2,532.47
Warm River	26.66	24.79	24.25	24.63	100.33
Weippe	1,890.18	1,757.63	1,718.91	1,745.96	7,112.68
Weiser	13,253.13	12,323.72	12,052.29	12,241.89	49,871.03
Wendell	5,213.95	4,848.31	4,741.52	4,816.12	19,619.90
Weston	1,026.55	954.56	933.54	948.22	3,862.87
Whitebird	381.74	354.97	347.15	352.62	1,436.48
Wilder	2,792.80	2,596.95	2,539.75	2,579.70	10,509.20
Winchester	997.80	927.83	907.39	921.67	3,754.69
Worley	531.85	494.54	483.65	491.26	2,001.30
TOTALS	1,973,660.09	1,835,252.29	1,794,830.54	1,823,066.84	7,426,809.76

STATE OF IDAHO TAX COMMISSION
TAX REFUND TRUST FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES

Year Ended June 30, 1987

	STATE REFUND ACCOUNT									
	Individual Income	Corp.	Misc.[1]	Total	Sales Refund	Special Fuels Refund	Gasoline Refund	Unclaimed Property Refund	Escheat Trust Refunds	Inheritance Refund
Operating revenues: Tax receipts[2]	65,009,215	10,608,809	169,960	75,867,984	535,454	135,639	1,771,857	193,280	34,526	140,948
Operating expenses: Refunds[2]	63,191,464	6,878,126	170,299	70,239,889	538,447	135,639	1,768,653	193,280	34,526	140,948
Excess of revenues over (under) expenses	1,897,751	3,730,683	(339)	5,628,095	(2,993)	0	3,204	0	0	0
Transfers in (out)	(1,897,751)	(3,730,683)	339	(5,628,095)	(50,000)					
Fund balance at beginning of year				400,000	0	0	0	0	0	0
Fund balance at end of year				$400,000	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

[1]Miscellaneous tax refunds include Cigarette, Beer, Wine, Mine License, Tobacco and Travel and Convention refunds.

[2]"Tax receipts" reflect distribution of tax revenues to the refund trust account while "Refunds" includes refunds actually paid and encumbrances.

[3]Individual current year refunds includes an encumbrance of $2,500,000.

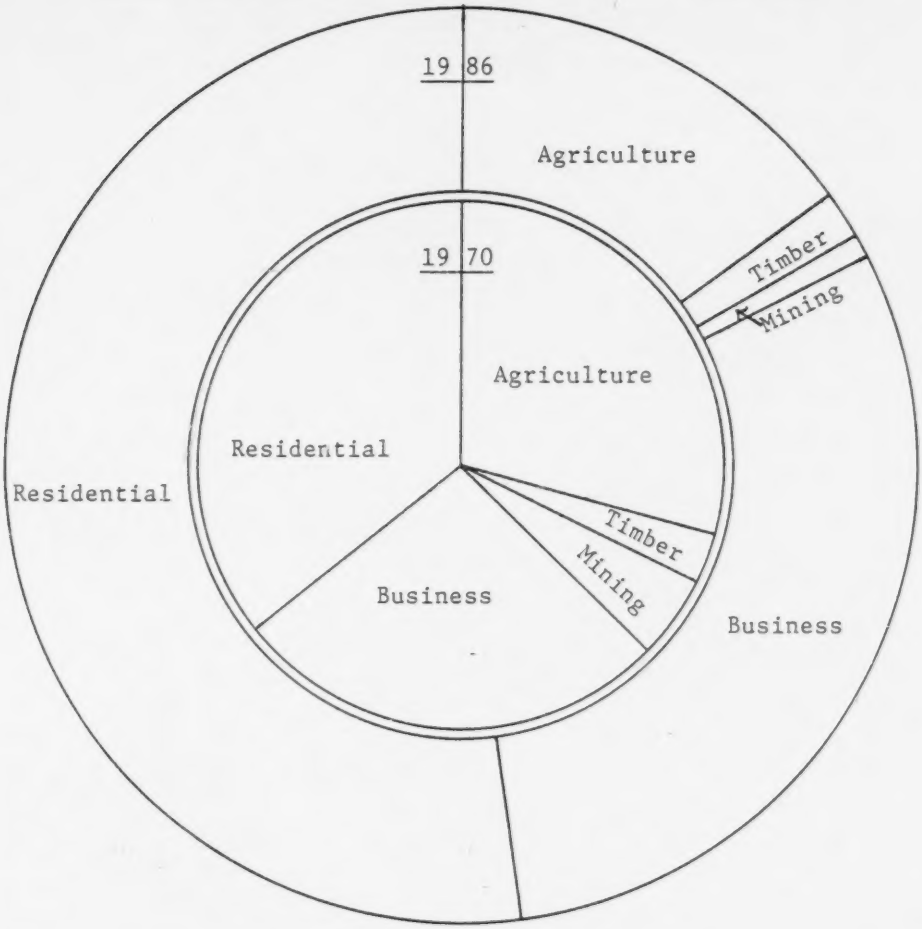
CALENDAR FOR PROPERTY ASSESSMENTS AND VALUATIONS

The following events concerned with real, personal and operating property tax programs indicate the "as of" date or "not later than" date, whichever applies.

Date	I.C.	Activity
January 1	63-102	Assessment date of all property, 12:01 a.m.
March 15	63-203	Idaho Personal Property Declaration must be filed with the County Assessor.
April 15	63-121	Claims for property tax reduction (circuit breaker) must be filed with the County Assessor.
April 30	63-706	Annual reports on operating property (utilities) due to State Tax Commission.
May 15	63-121(2)	County Commissioners meet as Board of Equalization for property tax reduction claims.
April 15	63-105DD	Final date to apply for homeowner's exemption if application was not made in prior year or if primary residence changed during prior year.
June 20	63-1102	Second installment on real property taxes payable without becoming delinquent.
4th Monday of June	63-306	Real property roll delivered by County Assessor to County Clerk.
July 1	63-3504	Taxes become payable and delinquent on Cooperative Rural Electric Companies.
1st Monday of July	63-1203	Personal property roll delivered by County Assessor to County Clerk.
2nd Monday of July	63-401 63-412	County Board completes equalization and delivers equalized assessment rolls to County Clerk.
4th Monday of July	63-413 63-122(3)	Abstracts of property assessment rolls, property tax reduction rolls, and copies of approved applications for reduction in taxes transmitted by County Clerk to State Tax Commission.
2nd Monday of August	63-603	State Tax Commission meets as a State Board of Equilization.
4th Monday of August	63-611	County equalization completed by State Board of Equilization.
1st Monday of Sept.	63-612	Certification of Class 3 operating property, equalized real and personal property and state taxes to be collected for state bond retirement forwarded by State Tax Commission to County Auditors.
2nd Monday of Sept.	63-624	All taxing districts certify budgets to the County Commissioners.
2nd Monday of Sept.	63-901	All property tax levies set by Board of County Commissioners.

3rd Monday of Sept.	63-915	Certified copies of property tax levies forwarded to State Tax Commission and various county offices by the County Clerk.
3rd Monday of October	63-804A	County Treasurer submits to Tax Commission amount of property tax on railroad car company valuation within county.
4th Monday of October	63-122(3-b)	County Clerk certifies property tax reduction roll to State Tax Commission. Tax Commission must notify all disallowed claimants and County Clerk of disapproved claims for property tax reduction.
1st Monday of November	(63-1220 Personal) (63-1003 Real)	Equalized assessment rolls, real and personal, with taxes computed delivered by County Clerk to State Tax Commission.
November 15	63-106	County Treasurer transmits to Tax Commission tax statements for electrical and natural gas companies where customers qualify for irrigation water pumping rebate.
3rd Monday of November	63-124(1)	State Tax Commission certifies property tax reduction reimbursement to County Clerks.
4th Monday of November	63-1904	Subsequent property assessment rolls delivered by County Assessor to County Commissioners.
1st Monday of December	63-1904	Subsequent property assessment roll equalized by County Board of Equalization.
December 20	63-1302	Personal property taxes payable without being delinquent (may be collected on demand).
December 20	63-124(2)	State Tax Commission pays County Treasurer amount due as reimbursement for property tax reduction claims.
December 20	63-1102	First installment on real property taxes payable without becoming delinquent.
December 15	63-106aa	Utilities shall certify to the Idaho State Tax Commission the amount of refund due each consumer for water used for irrigation or drainage purposes.
4th Monday of December	63-1910	Abstract of subsequent property assessment roll forwarded by County Clerk to State Tax Commission.

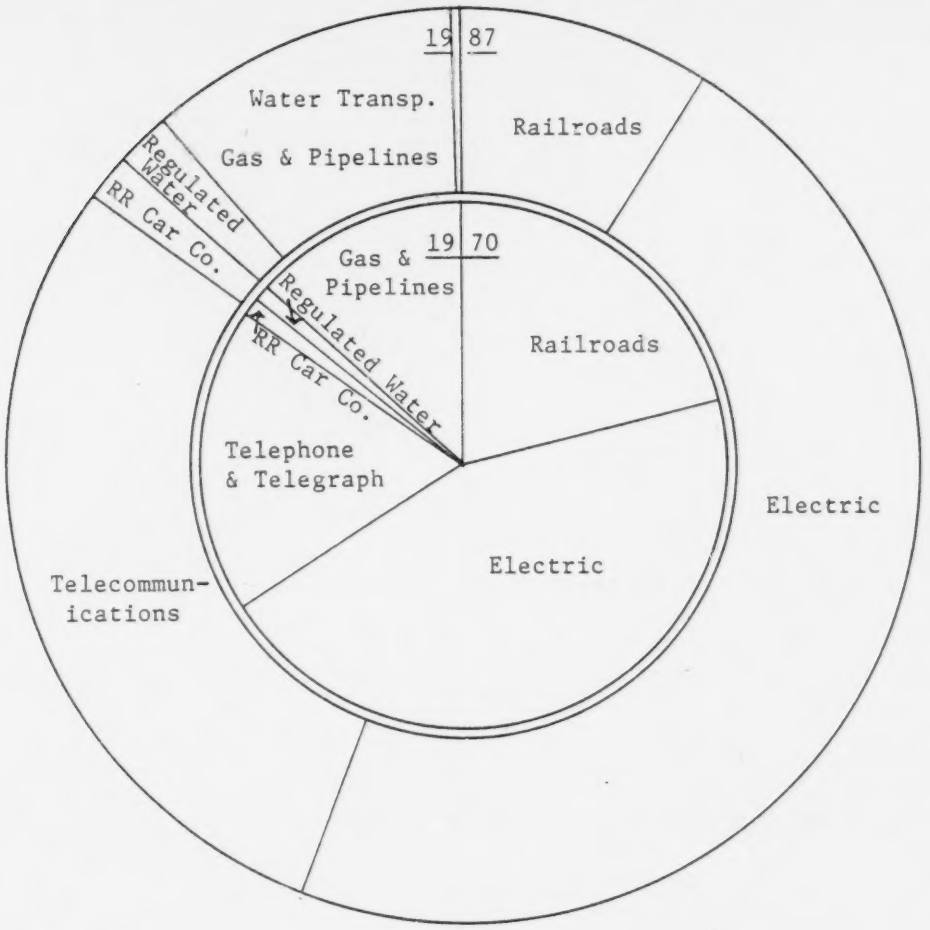
MARKET VALUE CLASS 1 & 2 PROPERTY - STATE OF IDAHO



CALENDAR YEAR 1970			CALENDAR YEAR 1986		
TYPE	AMOUNT	%	TYPE	AMOUNT	%
Agriculture	$221,433,603	29.15	Agriculture	$3,495,366,837	15.10
Timber	23,515,334	3.10	Timber	375,670,134	1.62
Mining	37,195,771	4.90	Mining	167,781,499	.73
Business	204,426,480	26.91	Business	7,038,292,907	30.40
Residential	273,024,987	35.94	Residential	12,073,468,637*	52.15
Total:	$759,596,175	100.00	Total:	23,150,580,014	100.00

*Values are net taxable after $4,151,176,298 homeowners exemption. With exemption added back in, residential equals 59.43% of Class 1 & 2 total.

ESTIMATED MARKET VALUE - OPERATING PROPERTY - STATE OF IDAHO



CALENDAR YEAR 1970			CALENDAR YEAR 1987		
TYPE	ASSESSED VALUE	%	TYPE	EST.MKT.VALUE	%
Railroads	$ 49,706,745	20.93	Railroads	$ 177,798,555	8.85
Electric	106,185,486	44.70	Electric	944,243,300	47.02
Telephone & Teleg.	44,876,199	18.89	Telecommunications	584,156,000	29.09
Railroad Car Co.*	2,867,683	1.21	Railroad Car Co.**	33,189,000	1.65
Regulated Water	2,287,226	.96	Regulated Water	40,312,432	2.01
Gas & Pipeline	31,627,117	13.31	Gas & Pipeline	225,241,100	11.22
			Water Transportn.	3,144,700	.16
Total:	$237,550,456	100.00	Total:	$2,008,085,087	100.00

*Includes $798,948 for companies having less than $100,000 assessed value.
**Includes $7,939,271 for companies having less than $500,000 est. market value.

OPERATING PROPERTY
(CLASS 3)

ESTIMATED MARKET VALUE

(CALENDAR YEARS)

COUNTIES	1986 OPERATING PROPERTY - EST. MKT. VALUE AMOUNT	AS PER CENT OF ALL OP.PROP	CO. M.V.	1987 EST. M.V. OPER. PROP	DIFFERENCE 1986-1987 EST. M.V.
ADA	288009583	0.14	0.06	287202062	-807521
ADAMS	17878128	0.01	0.14	17771152	-106976
BANNOCK	92690535	0.05	0.08	86131239	-6559296
BEAR LAKE	37516649	0.02	0.20	34840116	-2676533
BENEWAH	14894428	0.01	0.07	15373460	479032
BINGHAM	64638217	0.03	0.09	64155538	-482679
BLAINE	40177102	0.02	0.04	37528455	-2648647
BOISE	13334274	0.01	0.07	13814200	479926
BONNER	105743711	0.05	0.10	121276960	15533249
BONNEVILLE	54388801	0.03	0.04	55312568	923767
BOUNDARY	32612347	0.02	0.17	36043576	3431229
BUTTE	9821033	0.00	0.12	9901770	80737
CAMAS	1576727	0.00	0.04	1639304	62577
CANYON	96333235	0.05	0.05	92015497	-4317738
CARIBOU	41898776	0.02	0.11	40249695	-1649081
CASSIA	34172110	0.02	0.06	34014187	-157923
CLARK	7259990	0.00	0.17	7360386	100396
CLEARWATER	12055163	0.01	0.05	14272319	2217156
CUSTER	3894492	0.00	0.01	3645171	-249321
ELMORE	102723639	0.05	0.25	89741119	-12982520
FRANKLIN	27335739	0.01	0.13	28305462	969723
FREMONT	15024842	0.01	0.06	15457894	433052
GEM	17413559	0.01	0.07	17589758	176199
GOODING	45004795	0.02	0.18	42749671	-2255124
IDAHO	15666175	0.01	0.04	18273748	2607573
JEFFERSON	28879918	0.01	0.09	30603953	1724035
JEROME	57832419	0.03	0.16	57849211	16792
KOOTENAI	125585577	0.06	0.07	139526065	13940488
LATAH	37779926	0.02	0.06	40601731	2821805
LEMHI	15357513	0.01	0.08	16097577	740064
LEWIS	4882965	0.00	0.04	5798258	915293
LINCOLN	28604766	0.01	0.29	24611106	-3993660
MADISON	18768715	0.01	0.05	19138934	370219
MINIDOKA	25426555	0.01	0.07	22104214	-3322341
NEZ PERCE	46750979	0.02	0.04	52402826	5651847
ONEIDA	9057068	0.00	0.09	9324551	267483
OWYHEE	32817471	0.02	0.14	32954490	137019
PAYETTE	28630372	0.01	0.10	27823571	-806801
POWER	101895270	0.05	0.22	96808989	-5086281
SHOSHONE	31282102	0.02	0.08	36850454	5568352
TETON	3355002	0.00	0.03	3832829	477827
TWIN FALLS	88861674	0.04	0.08	87173966	-1687708
VALLEY	31717363	0.02	0.06	31785155	67792
WASHINGTON	91216255	0.05	0.32	86261920	-4954335
	2000765960	1.00	0.08	2006215107	5449147

RECAPITULATION OF ESTIMATED MARKET VALUE
OF REAL AND PERSONAL PROPERTY ASSESSMENT ROLLS,
SUBSEQUENT PERSONAL PROPERTY ASSESSMENT ROLLS AND UTILITIES
FOR THE TAXABLE YEAR 1986

COUNTY	1986 R & P ASMT. ROLL	1986 SUB R & P ASMT. ROLL	TOTAL 1986 R & P ASMT. ROLL	OPER PROP EQUALIZED VALUE-1986	TOTAL ESTIMATED MKT.VAL.
ADA	4412692494	48506010	4461198504	288009583	4749208087
ADAMS	110199122	2132141	112331263	17878128	130209391
BANNOCK	1067545670	27919560	1095465230	92690535	1188155765
BEAR LAKE	149318562	487885	149806447	37516649	187323096
BENEWAH	196227875	5645455	201873330	14894428	216767758
BINGHAM	655211596	1542518	656754114	64638217	721392331
BLAINE	1052821787	2387361	1055209148	40177102	1095386250
BOISE	167990966	3405544	171396510	13334274	184730784
BONNER	969263436	8639750	977903186	105743711	1083646897
BONNEVILLE	1238712189	25264374	1263976563	54388801	1318365364
BOUNDARY	162937800	1064607	164002407	32612347	196614754
BUTTE	73425370	1189072	74614442	9821033	84435475
CAMAS	41136707	-380019	40756688	1576727	42333415
CANYON	1655422316	6846941	1662269257	96333235	1758602492
CARIBOU	335735327	11184792	346920119	41898776	388818895
CASSIA	528812021	6221042	535033063	34172110	569205173
CLARK	34614231	486634	35100865	7259990	42360855
CLEARWATER	207931688	7809081	215740769	12055163	227795932
CUSTER	262234803	2108516	264343319	3894492	268237811
ELMORE	299047087	11121411	310168498	102723639	412892137
FRANKLIN	185874805	89118	185963923	27335739	213299662
FREMONT	253247017	1539519	254786536	15024842	269811378
GEM	218206983	1093290	219300273	17413559	236713832
GOODING	208763217	854225	209617442	45004795	254622237
IDAHO	333404576	3830774	337235350	15666175	352901525
JEFFERSON	295038514	976677	296015191	28879918	324895109
JEROME	301597339	2617929	304215268	57832419	362047687
KOOTENAI	1664069109	24212787	1688281896	125585577	1813867473
LATAH	578429357	8002525	586431882	37779926	624211808
LEMHI	180474699	1627215	182101914	15357513	197459427
LEWIS	130659799	206782	130866581	4882965	135749546
LINCOLN	68282212	1242262	69524474	28604766	98129240
MADISON	350167158	892656	351059814	18768715	369828529
MINIDOKA	354593396	129285	354722681	25426555	380149236
NEZPERCE	994025829	9598039	1003623868	46750979	1050374847
ONEIDA	87751839	-5094	87746745	9057068	96803813
OWYHEE	194141036	694849	194835885	32817471	227653356
PAYETTE	260468413	1399504	261867917	28630372	290498289
POWER	359208379	4192401	363400780	101895270	465296050
SHOSHONE	362018539	15353596	377372135	31282102	408654237
TETON	118147600	11397261	129544861	3355002	132899863
TWIN FALLS	1068068992	10909537	1078978529	88861674	1167840203
VALLEY	488910582	2097610	491008192	31717363	522725555
WASHINGTON	196550348	663808	197214156	91216255	288430411
TOTAL	22873380785	277199230	23150580015	2000765960	25151345975

GRAND TOTAL ALL PROPERTY ASSESSED	33872079224
LESS EXEMPTIONS ALLOWED BY COUNTY BOARDS OF EQUALIZATION	8627659421
LESS EXEMPTIONS ALLOWED ON ELEC & NAT GAS PROP USED FOR FURNISHING ENERGY FOR PUMPING WATER FOR IRRIG OR DRAINAGE PURP	84137000
LESS EXEMPTIONS FOR WATER POLLUTION CONTROL-DOMESTIC WTR COS	48128
LESS UNALLOCATED RAILROAD CAR CO ESTIMATED MARKET VALUE	8888700
NET ESTIMATED MARKET VALUE - 1986	25151345975

ESTIMATED MARKET VALUE RECAPITULATION

COUNTY	1986 SUBSEQUENT ASSM'T. ROLL	1987 REAL & PERS. PROPERTY ASSM'T. ROLL	1987 UTILITY COMPANY MARKET VALUE	ESTIMATED MKT. VALUE FOR TAX PURPOSES	HOMEOWNERS EXEMPTION	TOTAL PROPERTY ESTIMATED MARKET VALUE
ADA	$48,506,010	$ 4,563,182,170	$ 287,202,062	$ 4,898,890,242	$1,073,980,742	$ 5,972,870,984
ADAMS	2,132,141	112,723,443	17,771,152	132,626,736	12,030,648	144,657,384
BANNOCK	27,919,560	1,039,536,099	86,131,239	1,153,586,898	276,632,235	1,430,219,133
BEAR LAKE	487,885	138,038,739	34,840,116	173,366,740	23,114,629	196,481,369
BENEWAH	5,645,455	189,912,091	15,373,460	210,931,006	27,640,137	238,571,143
BINGHAM	1,542,518	621,779,403	64,155,538	687,477,459	129,780,463	817,257,922
BLAINE	2,387,361	1,054,134,073	37,528,455	1,094,049,889	66,262,942	1,160,312,831
BOISE	3,405,544	169,367,715	13,814,200	186,587,459	15,377,002	201,964,461
BONNER	8,639,750	973,864,367	121,276,960	1,103,781,077	104,997,160	1,208,778,237
BONNEVILLE	25,264,374	1,295,348,382	55,312,568	1,375,925,324	366,067,076	1,741,992,400
BOUNDARY	1,064,607	160,428,026	36,043,576	197,536,209	26,642,308	224,178,517
BUTTE	1,189,072	69,615,160	9,901,770	80,706,002	11,640,763	92,346,765
CAMAS	-380,019	38,331,549	1,639,304	39,590,834	2,395,937	41,986,771
CANYON	6,846,941	1,673,461,106	92,015,497	1,772,323,544	296,789,365	2,069,112,909
CARIBOU	11,184,792	338,994,224	40,249,695	390,428,711	30,771,641	421,200,352
CASSIA	6,221,042	484,519,821	34,014,187	524,755,050	69,318,831	594,073,881
CLARK	486,634	36,037,478	7,360,386	43,884,498	2,024,639	45,909,137
CLEARWATER	7,809,081	200,694,865	14,272,319	222,776,265	29,261,220	252,037,485
CUSTER	2,108,516	217,911,844	3,645,171	223,665,531	14,570,493	238,236,024
ELMORE	11,121,411	304,911,478	89,741,119	405,774,008	67,616,625	473,390,633
FRANKLIN	89,118	171,109,861	28,305,462	199,504,441	35,121,148	234,625,589
FREMONT	1,539,519	263,328,634	15,457,894	280,326,047	37,129,098	317,455,145

ESTIMATED MARKET VALUE RECAPITULATION

COUNTY	1986 SUBSEQUENT ASSM'T. ROLL	1987 REAL & PERS. PROPERTY ASSM'T. ROLL	1987 UTILITY COMPANY MARKET VALUE	ESTIMATED MKT. VALUE FOR TAX PURPOSES	HOMEOWNERS EXEMPTION	TOTAL PROPERTY ESTIMATED MARKET VALUE
GEM	$ 1,093,290	$ 216,199,095	$ 17,589,758	$ 234,882,143	$ 49,466,517	$ 284,348,660
GOODING	854,225	204,804,829	42,749,671	248,408,725	40,355,977	288,764,702
IDAHO	3,830,774	339,952,812	18,273,748	362,057,334	49,147,804	411,205,138
JEFFERSON	976,677	281,745,902	30,603,953	313,326,532	69,284,892	382,611,424
JEROME	2,617,929	298,547,438	57,849,211	359,014,578	55,457,212	414,471,790
KOOTENAI	24,212,787	1,751,793,043	139,526,065	1,915,531,895	309,706,001	2,225,237,896
LATAH	8,002,525	571,203,356	40,601,731	619,807,612	114,045,647	733,853,259
LEMHI	1,627,215	178,206,612	16,097,577	195,931,404	28,033,524	223,964,928
LEWIS	206,782	126,953,414	5,798,258	132,958,454	11,915,480	144,873,934
LINCOLN	1,242,262	69,598,128	24,611,106	95,451,496	9,947,007	105,398,503
MADISON	892,656	342,732,739	19,138,934	362,764,329	74,541,924	437,306,253
MINIDOKA	129,285	347,401,057	22,104,214	369,634,556	70,076,765	439,711,321
NEZ PERCE	9,598,039	1,011,168,185	52,402,826	1,073,169,050	154,839,172	1,228,008,222
ONEIDA	-5,094	90,321,499	9,324,551	99,640,956	14,091,904	113,732,860
OWYHEE	694,849	209,283,507	32,954,490	242,932,846	20,613,699	263,546,545
PAYETTE	1,399,504	266,481,880	27,823,571	295,704,955	59,110,395	354,815,350
POWER	4,192,401	358,223,090	96,808,989	459,224,480	26,067,141	485,291,621
SHOSHONE	15,353,596	289,177,155	36,850,454	341,381,205	36,110,420	377,491,625
TETON	11,397,261	125,310,825	3,832,829	140,540,915	11,706,113	152,247,028
TWIN FALLS	10,909,537	1,041,006,089	87,173,966	1,139,089,592	210,593,554	1,349,683,146
VALLEY	2,097,610	479,676,097	31,785,155	513,558,862	27,814,890	541,373,752
WASHINGTON	663,808	187,354,827	86,261,920	274,280,555	34,462,211	308,742,766
TOTALS	$277,199,230	$22,904,372,107	$2,006,215,107	$25,187,786,444	$4,196,553,351	$29,384,339,795

ANALYSIS OF PROPERTY TAX LEVIED 1982 - 1986

	1982	1983	1984	1985	1986*
Schools	105,961,593	121,518,924	127,575,075	137,872,072	156,534,345
County (Excl.Sch&Rds)	47,194,189	61,133,272	62,432,032	68,464,149	76,472,198
County Rds & Hiways	20,228,023	20,717,575	22,146,109	23,776,088	24,685,057
Cities	51,058,447	55,042,752	58,602,855	63,244,408	68,781,801
Fire, Cem & Other	12,334,764	13,079,319	14,448,585	16,849,779	17,779,704
Junior Colleges	3,207,909	3,441,638	4,584,632	5,282,743	5,750,527
State	127,860	140,213	118,118	20,651	000
Total	240,112,785	275,073,693	289,907,406	315,509,890	350,003,632

*preliminary figures

PER DOLLAR DISTRIBUTION OF

IDAHO PROPERTY TAX LEVIED CALENDAR YEAR 1986

School Districts	44.7
Cty (Excl. Sch. & Rds)	21.9
Cty Rds. & Hwy. Districts	7.1
Cities	19.7
Fire, Cemetery, & other	4.9
Junior Colleges	1.7
State	.0
Total	One Dollar

TOTAL CALENDAR YEAR PROPERTY TAX CHARGES FOR ALL IDAHO TAXING UNITS USING MARKET VALUE

Year	Total Tax Charges by County Auditors	Tax Charge Percent of Diff. from Prior Year	Aver.Tax Rate Per $1.00 Market Value Col 2 / Col 5	Estimated Total Market Value Calendar Year	Difference in Estimated Market Value From Prior Year Amount	Percent
1970*	102,548,693	+ 11.1	.014977	6,847,270,111		
1971**	108,701,755	+ 6.0	.015172	7,164,481,892	+ 317,211,781	+ 4.63
1972	115,529,093	+ 6.3	.015247	7,577,184,233	+ 412,702,341	+ 5.76
1973	122,456,880	+ 5.9	.015190	8,061,646,734	+ 484,462,501	+ 6.39
1974	133,857,832	+ 9.3	.014674	9,122,094,972	+ 1,060,448,238	+ 13.15
1975	155,548,626	+ 16.2	.015657	9,934,655,168	+ 812,560,196	+ 8.91
1976	174,337,021	+ 12.1	.015570	11,197,319,070	+ 1,262,663,902	+ 12.71
1977	211,299,641	+ 21.2	.016030	13,181,424,674	+ 1,984,105,604	+ 17.72
1978	225,434,559	+ 6.7	.014652	15,386,295,613	+ 2,204,870,939	+ 16.73
1979	209,221,164	- 7.2	.011208	18,666,775,058	+ 3,280,479,445	+ 21.32
1980	226,768,357	+ 8.4	.010673	21,247,760,927	+ 2,580,985,869	+ 13.83
1981	228,804,287	+ .9	.099801	23,344,337,412	+ 2,096,576,485	+ 9.87
1982	240,112,785	+ 4.9	.009771	24,574,230,089	+ 1,229,892,677	+ 5.27
1983	275,073,693	+ 12.7	.011825	23,261,552,123	- 1,312,677,966	- 5.34
1984	289,907,406	+ 5.1	.011836	24,493,364,715	+ 1,231,812,592	+ 5.03
1985	315,509,890	+ 8.1	.012604	25,032,860,637	+ 539,495,922	+ 2.16
1986	350,003,632***	+ 9.9	.013916	25,151,345,975	+ 118,485,338	+ .47

*Water Pollution Control Bond Sinking Fund (included for first time)

**Eliminated due to business inventory exemptions: Livestock Disease Control and T.B. Indemnity (tax imposed on assessed value of horses, cattle, mules, hogs)
Sheep Commission Fund
Brand Inspection Fund (tax imposed on assessed value of cattle, horses, mules),
Honey Advertising Fund ($.05 per colony of bees), Bee Inspection Fund ($.03 per colony of bees)
Does not include 3-1/2% Gross Receipts Tax on Rural Electric Associations /

***Total Tax Charges are updated each year. Present year figure is preliminary.

STATE TAX COMMISSION ANNUAL REVIEW OF COUNTY TAX CERTIFICATES

The State Tax Commission is required to make an annual review of tax levies for cities, school districts, highway and other taxing districts which have authority by law to levy taxes. This review, in accordance with Section 63-917, Idaho Code, is to ascertain excessive or unauthorized levies on certifications furnished to the Commission.

PROPERTY TAXING DISTRICTS

Values determined for state assessed properties are apportioned for local taxation to the taxing districts in which the property is located according to applicable statues. The many taxing districts, viz: city, road, schools, etc. were shown on "Tax Code Area" maps. All property located within a tax code area is subject to the combined levy of all taxing districts common to that area. To accommodate the various taxing districts into common areas, it necessitated 2951 tax code areas for 1987.

Taxing Districts or Authority	1983	1984	1985	1986	1987
Counties	44	44	44	44	44
Ambulance	7	7	7	7	9
Auditorium	1	1	1	1	1
Cemetery	175	176	178	178	178
Cities	199	199	199	199	199
Boise Jr. College (Unpaid Bond Only)	1	1	1	0	0
Fair District	1	1	1	1	1
Fire Districts (Rural)	105	106	109	114	118
Flood Control District	12	11	11	13	13
Highway & Road (Includes Co. Rd & Br)	101	101	100	100	100
Hospital	13	13	17	16	18
Junior College	2	2	2	2	2
Library	46	46	48	48	48
Mosquito Abatement	7	7	7	7	7
Pest Extermination	2	2	2	2	2
Port District	1	1	1	1	1
Recreation	16	18	14	16	16
Rodent & Gopher Extermination	3	3	3	3	3
School Districts	115	115	115	115	115
Sewer Districts	29	29	30	31	32
Sewer & Water	36	37	39	40	40
Water	18	18	20	20	20
Watershed Improvement	10	10	10	10	10
Weather Modification	1	1	1	1	1
Solid Waste	1	1	1	1	1
Weed Control	1	1	1	1	1
Totals	947	951	962	971	980

Drainage, Irrigation and Television Translator Districts are not listed.

1986 AVERAGE TAX RATES

	ACTUAL TAX RATES	
	Average Urban (%)	Average Rural (%)
ADA	1.6210	1.3077
ADAMS	1.1416	0.6901
BANNOCK	1.9995	1.2385
BEAR LAKE	1.5466	1.2440
BENEWAH	1.5614	1.1330
BINGHAM	2.2534	1.4037
BLAINE	1.0189	0.8249
BOISE	1.1965	0.6999
BONNER	1.1305	0.6245
BONNEVILLE	2.0253	1.3745
BOUNDARY	1.4075	1.0467
BUTTE	1.4953	0.9813
CAMAS	1.5272	0.8018
CANYON	1.6766	1.1209
CARIBOU	1.5396	0.9542
CASSIA	1.2664	0.9352
CLARK	1.3436	1.0875
CLEARWATER	1.7926	1.1721
CUSTER	1.1345	0.7981
ELMORE	1.5519	0.8266
FRANKLIN	1.5636	1.0880
FREMONT	1.9532	1.1790
GEM	1.4143	1.0375
GOODING	1.9305	1.1511
IDAHO	1.1908	0.6808
JEFFERSON	1.7952	1.2257
JEROME	1.8165	1.1782
KOOTENAI	1.8873	1.3711
LATAH	1.9213	1.4101
LEMHI	1.3944	0.7674
LEWIS	1.7019	1.1442
LINCOLN	1.9120	1.0843
MADISON	1.7634	1.4270
MINIDOKA	1.8237	1.3298
NEZ PERCE	1.9829	1.0155
ONEIDA	2.1075	1.2442
OWYHEE	1.5588	1.0079
PAYETTE	2.3684	1.3691
POWER	1.7297	1.0123
SHOSHONE	2.4217	1.4587
TETON	0.9402	0.6777
TWIN FALLS	1.9553	1.2104
VALLEY	1.1008	0.7724
WASHINGTON	1.5768	0.9481
OVERALL AVERAGE	1.6833	1.1330

CIRCUIT BREAKER STATISTICS THROUGH 1986

Idaho's Circuit Breaker program of property tax relief evolved in 1974 from the widow's exemption program. In its initial year, 15,932 claims were submitted and 15,924 were approved by the State, which paid an appropriated $1.5 million to cover about 80% of $1.87 Million in approved claims. Changes occurring in various aspects of the program have tended to produce a broader, more widely applicable tax relief system reaching many middle income, as well as lower income, senior citizens and certain other homeowners. In recent years, however, participation in this program has tended to level off, probably as a result of a drop in public awareness.

Significant eligibility changes include the doubling of the maximum benefit from $200 to $400 in 1978, the inclusion of permanently disabled persons in the program in 1981, the use of cost of living adjustments to income ceilings beginning in 1980, and the allowance for medical expenses to be deducted from income beginning in 1981. Of these changes, the doubling of benefits has had the most demonstrable and substantial impact.

Chart I outlines the tax reduction program statistics:

CHART I

	APPROVED APPLICANTS		BENEFITS PAID		ELIGIBILITY	
Year (Calendar)	Number	% Change From Prior Year	Per Applicant Average $	Total ($Million)	Maximum Income $	Maximum Benefit $
1974	15,924		94.20	1.87[1]	5,000	200
1975	13,912	-12.6%	116.45	1.62	5,000	200
1976	14,336	+3.0%	117.19	1.68	5,500	200
1977	13,322	-7.1%	119.35	1.59	5,500	200
1978	15,786	+18.5%	184.34	2.91	7,500	400
1979	15,467	-2.0%	185.56	2.87	7,500	400
1980	15,650	+1.2%	174.44	2.73	8,750	400
1981	17,160	+9.7%	175.06	3.00	10,000	400
1982	17,633	+2.8%	181.46	3.22[2]	11,100	400
1983	17,649	+0.1%	177.25	3.13[3]	11,900	400
1984	17,417	-1.3%	181.16	3.16[4]	11,900	400
1985	17,347	-0.4%	188.72	3.27[5]	12,300	400
1986	17,605	+1.5%	199.76	3.52[6]	12,730	400

1 State paid 80% of total approved claims amount.
2 Total benefit: Counties' share, $294,000.
3 State paid $2.799 Million (89.5%) in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation.
4 State paid $2.935 Million or 93.0%
5 State paid $3.106 Million or 94.9%
6 State paid $3.186 million or 90.6%

While the 1978 doubling of maximum individual benefits resulted in a large 83% increase in total circuit breaker benefits that year, since 1978 total program costs have increased only 21.0% through 1986. This represents an average annual inrease of 2.4%. During this same period, the number of claimants increased by 11.5% and the per claimant benefits increased by 8.4%.

1986 saw the most significant recent benefit increase not caused by adding beneficiaries to the program. Typical benefits rose by 5.8% per claimant, closely matching the effects of the 11.3% overall property tax increase in 1986. Prior to the last two years, circuit breaker benefits were restrained by more limited property tax increases and by the establishment of a homeowners partial exemption in 1980 and the expansion of this exemption in 1983.

The cumulative impact of overall property tax changes and circuit breaker changes can be summarized as follows:

1. In terms of total benefits (costs), the circuit breaker program was virtually level from 1978 to 1984, following a large increase between 1977 and 1978.

2. However, in 1985 and 1986, tax increases were not offset by new construction and program costs began to rise.

3. Benefits paid per claimant have also risen by 4.1% per year since 1983.

4. The total number of claimants increased significantly between 1980 and 1982 and leveled in 1983, before decreasing slightly in 1984 and again in 1985. This trend was reversed slightly in 1986.

The attached charts trace program benefits since 1974 and again demonstrate the impact of the doubling of maximum benefits in 1978. With reference to other program changes, impact can be described as follows:

COST OF LIVING ADJUSTMENTS

Factors have been applied annually (except 1983-1984) to adjust income brackets so that claimants are not penalized by inflation compensation paid by Social Security. By grouping 1986 applicants according to income, it is evident that the vast majority of applicants are in the lowest income brackets with few (17.8%) earning more than $10,000.

1985 INCOME BRACKET $	% OF CLAIMANTS	CUMULATIVE % OF CLAIMANTS
Less than 5,000	26.0	26.0
5,001 - 6,000	11.7	37.7
6,001 - 7,000	12.1	49.8
7,001 - 8,000	11.3	61.1
8,001 - 9,000	11.2	72.3
9,000 -10,000	9.9	82.2
10,001-11,000	8.2	90.4
11,001-12,000	6.5	96.9
12,001-12,730	3.1	100.0

The median or typical circuit breaker household has $7,000 in income (after medical expenses). This amount has increased by 2.9% since 1985 and correlates well with the stabilization in the total number of approved applicants, since there was a 3.1% cost of living adjustment applied to income brackets used in 1986.

At the median income level, benefits paid equal about 90% of taxes due. However, at income levels exceeding $10,000, benefits paid represent less than 50% of taxes due. Because claimants in higher income brackets are eligible for much less tax relief, total benefits paid to all applicants whose income exceeds $10,000 equalled only about $330,000 or about $100 per claimant instead of the $199 per claimant overall average.

Idaho's maximum allowable circuit breaker income remains near the national median for states with similar programs.

MEDICAL EXPENSES DEDUCTION:

The average medical expense deduction increased by 9.6% from $844 per claimant in 1985 to $925 per applicant in 1986. This year 70.9% of all applicants utilized this provision. Since applicants typically receive 69% of the maximum benefits for which they are eligible, this deduction translates into about $30 per claim or $528,000 in overall benefits. Allowance of this deduction, therefore, increases program costs by about 18%.

ALLOWANCE OF BENEFITS FOR WIDOWERS AND DISABLED:

The vast majority of all Circuit Breaker program beneficiaries are senior citizens over age 65. Categorization of all applicants is as follows:

STATUS	% OF APPLICANTS
Over age 65	89.0
Younger Widows	6.1
Younger Widowers	0.2
Disabled:	
10% Service-connected Veterans Disability	0.5
Non-Service-connected Veterans Disability	0.4
Social Security disabled	3.0
Blind	0.1
Other & Multiple Criteria	0.7
TOTAL	100.0

Although the number of senior citizen claimants had been declining since 1982, that trend was reversed to some extent by a moderate increase in this group in 1985 and again in 1986. The current number of senior beneficiaries is the largest since 1982, although still 2.2% or 345 households below the 1982 numbers. The number of younger claimants continued to decline, losing 18 claimants in 1986 after having increased steadily from 1981 to 1984. This decrease occurred mostly in the widow category which has declined by 18.2% since 1984.

The 29 widowers constitute 0.2% of the total number of claimants and benefits to this group have an estimated total cost of $5,800.

835 disabled applicants (including those qualifying by reason of meeting more than one requirement) cost approximately $167,000 in benefits.

In its annual audit of applications, the State Tax Commission attempts to determine the validity of all claims submitted. Since the inception of this audit process in 1977, net savings of $509,875 have been realized, including nearly $58,000 in 1985.

COMPARATIVE TAX POTENTIAL
1984 - 1985

Tax burdens throughout the nation can be compared by determining tax collections in proportion to the personal income in a given state and comparing this to the hypothetical tax generated by applying the national average tax rate to each state's income. In addition, a per capita tax burden can be determined by applying the national average per capita amount of any tax to each state's population. The result of these calculations is known as a state's tax capacity or tax potential, since the amount shown represents tax that would have been collected in each state if the tax rates for that state equalled the national average rate. This then tells us where each state stands in relation to the national average in terms of tax revenue-generating ability.

If a state's potential tax is greater than its actual tax, that state is underutilizing its tax potential relative to the average state. Similarly a state is overutilizing its tax potential if its actual tax collections exceed the potential determined from the average tax rate. Under or over utilization of taxes is an expression by which tax rates in individual states can be compared to national averages, and by which relative tax burdens can be shown. On the accompanying charts, I through VII, overutilized potential appears in ( ). States which typically overutilize most or all taxes tend to be the ones whose residents have high tax burdens. California, for instance, whose taxes precipitated a major tax revolt in the 1970s, overutilized property taxes in the amount of more than $3.25 billion in 1977-1978. In the 1980-1981 year, after the implementation of their 1% property tax limit, California underutilized its property tax by $1.8 billion, but was again overutilizing taxes slightly in the 1981 - 1982 period. In 1984-1985, California was a significant underutilizer of property tax ($2.2 billion). It is interesting in this light to note that New York overutilizes property taxes by more than $3.3 billion and income taxes by more than $7.7 billion.

Tax effort is shown in Charts I through VII as the percent of tax capacity actually used in each state and is therefore a comparison of actual versus potential taxes. A state with a tax rate close to the national average would show about 100% effort. Twenty-one states, including the District of Columbia, overutilized their overall state and local taxes and show tax effort in excess of 100%. The remaining states underutilized their tax potential and fell below 100%. Overutilization reached an extreme of $11.3 billion in New York, while the greatest amount of underutilization was $3.1 billion in Florida. Idaho underutilized all taxes by $153 million using this income basis.

Tax capacity and tax effort are shown on a per capita basis in Charts VIII through XIV. Fifteen states and Washington D.C. overutilized their overall per capita tax potential. Idaho, however, ranked 47th (unchanged from 1983-4) and was among the states with the most underutilized tax potential. This underutilization was particularly evident in sales and property tax and is more evident in Idaho when analyzed on a per capita basis rather than on an income basis.

The attached charts indicate 1984 - 1985 state and local taxes in millions of dollars for each state and for each major type of tax. 1985 personal income or 1985 population is shown. Total nationwide state and local taxes for 1984-1985 were $349,793.4 million; total personal income was $3,310,543 million. Therefore, dividing taxes by income, the national average tax rate was 10.57% of income. This rate is applied to each state's income to derive the income-based tax potential for that state.

1985 total U. S. population was 238,737,000. The average overall per capita tax was $1,465.18.

An additional series of charts, A through O, has been developed to show taxes per $1000 income and per capita taxes and income. States appear in ranked order in these charts.

Charts I-VII use an income basis to show comparative property, sales, income, motor vehicle, and total taxation. Idaho was 34th nationwide in utilization of property tax capacity, with significant underutilization of that revenue source, but we were 20th in utilization of individual income tax capacity, slighly overutilizing this revenue area, 35th in corporate income tax utilization, and 34th in utilization of sales tax revenue. Idaho significantly overutilizes motor vehicle taxes, an area in which we are 7th highest nationwide. In relation to national averages, Idaho underutilizes property tax by 19.5%, sales tax by 16.1%, and corporate income tax by 34%, but overutilizes individual income taxes by 9.2% and motor vehicle taxes by 54.6%. The overall Idaho picture shows 13.0% underutilization of all state and local taxes (based on income).

Summary of Idaho's Tax Burden

	Based on Income		Based on Population	
Type of Tax	Tax Effort %	Rank	Tax Effort %	Rank
Property	80.5	4	64.6	38
* Sales	83.9	34	67.3	43
Individual Income	109.2	20	87.6	24
Corporate Income	66.0	35	53.0	37
Combined Income	99.9	23	80.2	28
Motor Vehicle	154.6	7	124.1	15
Overall	87.0	46	69.8	47

* One month at 4-1/2%, eleven months at 4%.

No western state has a lower overall tax burden than Idaho.

Chart I compares each state with respect to property taxes and income. This same information is shown on Chart A with states in rank order. Total property taxes in 1984-1985 were $103,756.7 million. Dividing this figure by the total income previously stated results in the average property tax rate of 3.13% of income. In order to further compare states in respect to property taxes, the effective average tax rate was calculated as a percent of personal income for each state. The highest effective property tax rate is 8.33% in Wyoming, which overutilized its property tax potential with a rate more than 2-1/2 times the

national average. The lowest is 1.08% in Alabama, which was at only 34.6% of the national average property tax rate. The median state is Washington, at 2.96%. Most property tax rates have declined slightly since 1983-4. Only two of the eleven western states (Nevada and New Mexico) have lower property tax rates than Idaho, while the southern states, as a group, have the highest underutilization of property tax capacity.

Chart II indicates Idaho's underutilization of sales tax, with an identical ranking on this tax and on property tax. In this chart and in Chart B it can be noted that the southern states, which tend to significantly underutilize property tax and to some extent income tax, tend to overutilize sales tax. Four of the ten states most overutilizing sales tax are in the south. The western part of the country, including Hawaii, encompasses the remaining six states in this highest sales tax group. With the exception of Idaho, with below average sales tax utilization, and Montana and Oregon, which do not use sales tax at all, the western portion of the United States represents the area in which the sales tax is most overutilized. Idaho's sales tax ranking is somewhat understated this year since our rate increased to 5% on July 1, 1985.

Individual income tax overutilization (Chart III) is divided relatively evenly across the nation, with one state in the far west, four in the northeast or Middle Atlantic region, two in the midwest, and one in the west (Oregon) tending to overutilize this tax. Significant underutilization of the tax is also nonregional in distribution. Little change has occurred in this pattern for several years. Idaho slightly overutilized this revenue source in 1984-1985. We remain 20th nationwide and 4th among the 8 western states which have income tax.

The corporate income tax study (Chart IV) shows that this is the most underutilized tax in Idaho. However, most other western states also underutilize or do not have this tax. Idaho's degree of underutilization of corporate income tax lessened from 59.7% below the national average in 1983-1984 to 34% below the average this year.

Motor vehicle taxes (Chart VI) are most overutilized in the western states, with six of the ten highest states located west of the Mississippi River. States overutilizing this source of tax revenue tend to be large, sparsley populated ones. Geographically small states and those with relatively high income and populous cities, tend to significantly underutilize motor vehicle taxes. New York, the District of Columbia, and California show the greatest underutilization of this revenue source. In Idaho, no area of taxation is as overutilized as motor vehicle taxes. While the national average motor vehicle tax rate is 0.64% of personal income, the effective rate in Idaho is 0.99% of income. The degree of overutilization in Idaho has declined noticeably however over the last few years.

When all state and local taxes are considered, signifcant overutilization is shared by both far western states, three of the eleven western states, two Middle Atlantic/New England area states, and three midwestern states. Underutilization is most predominant in the southern area, which includes eight of the ten states with the lowest overall tax burdens.

The per capita tax potential studies show similar regional tendencies to those described in the income-based studies. Detail can be found in Charts VIII - XIV and Charts G through L. Charts M and N show overall taxes in relation to income and population. Chart O shows state income rankings.

On a regional basis, Idaho can be effectively compared to states within the eleven western states area. The following charts indicate the results of such a comparison and provide a summary of our nationwide standing. Graphics comparing Idaho with 5 neighboring states are also included.

1984-1985
INCOME-BASED COMPARISONS
OF IDAHO AND WESTERN STATES

Type of Tax	Idaho's Position Among 11 Western States (National Rank)	Western States Having Lower Rates (National Rank)	Western States with Higher Rates (National Rank)	Western States Not Using Tax Category
Property Tax	9 (34)	Nevada (39) New Mexico (50)	Arizona (27) California (32) Colorado (23) Montana (3) Oregon (4) Utah (24) Washington (26) Wyoming (1)	
Sales Tax	9 (34)		Arizona (7) California (18) Colorado (15) Nevada (10) New Mexico (3) Utah (8) Washington (1) Wyoming (11)	Montana Oregon
Individual Income Tax	4 (20)	Arizona (36) Colorado (29) Montana (27) New Mexico (41)	California (14) Oregon (3) Utah (16)	Nevada Washington Wyoming
Corporate Income Tax	6 (35)	Colorado (47)	Arizona (25) California (8) Montana (11) Oregon (29) Utah (40) New Mexico (33)	Nevada Washington Wyoming
Motor Vehicle Taxes	3 (7)	Arizona (12) California (49) Colorado (41) Nevada (10) New Mexico (13) Oregon (26) Utah (19) Washington (25)	Montana (1) Wyoming (3)	
All State & Local Taxes	11 (46)		Arizona (19) California (27) Colorado (37) Montana (5) Nevada (34) New Mexico (14) Oregon (16) Utah (33) Washington (24) Wyoming (1)	

1984-1985
PER CAPITA BASED COMPARISONS
OF IDAHO AND WESTERN STATES

Type of Tax	Idaho's Position Among 11 Western States (National Rank)	Western States Having Lower Rates (National Rank)	Western States with Higher Rates (National Rank)	Western States not Using Tax Category
Property Tax	10 (38)	New Mexico (50)	Arizona (31) California (24) Colorado (20) Montana (8) Nevada (35) Oregon (10) Utah (33) Washington (25) Wyoming (1)	
Sales Tax	9 (43)		Arizona (4) California (10) Colorado (12) Nevada (6) New Mexico (5) Utah (14) Washington (1) Wyoming (13)	Montana Oregon
Individual Income Tax	5 (24)	Arizona (36) Montana (33) New Mexico (42)	California (10) Colorado (19) Oregon (7) Utah (22)	Nevada Washington Wyoming
Corporate Income Tax	6 (37)	Colorado (45) Utah (43)	Arizona (22) California (7) Montana (16) New Mexico (36) Oregon (25)	Nevada Washington Wyoming
Motor Vehicle Taxes	5 (15)	California (50) Colorado (39) New Mexico (23) Oregon (21) Utah (37) Washington (16)	Arizona (9) Montana (1) Nevada (4) Wyoming (2)	
All State & Local Taxes	11 (47)		Arizona (24) California (10) Colorado (17) Montana (22) Nevada (18) New Mexico (36) Oregon (20) Utah (34) Washington (19) Wyoming (2)	

EFFECTIVE TAX RATE AS PERCENT OF 1985 PERSONAL INCOME

Tax Category	Idaho	11 Western High	11 Western Median	11 Western Low	Nationwide High	Nationwide Median	Nationwide Low
Property Tax	2.52%	8.32% Wyoming	2.96% Washington	1.37% New Mexico	8.32% Wyoming	2.96% Washington	1.08% Alabama
Sales Tax	2.14%	4.96% Washington	3.25% Wyoming	0% Montana Oregon	5.44% Washington	2.56% Maine	0% Delaware Montana New Hampshire Oregon
Individual Income Tax	2.31%	3.86% Oregon	1.90% Colorado	0% Nevada Washington Wyoming	4.31% Delaware	2.00% Indiana	0% Florida Nevada S. Dakota Texas Washington Wyoming
Corporate Income Tax	0.38%	0.86% California	0.38% Idaho	0% Nevada Washington Wyoming	2.16% Alaska	0.50% Alabama	0% Nevada Texas Washington Wyoming
* Motor Vehicle Tax	0.99%	1.36% Montana	0.91% New Mexico	0.40% California	1.36% Montana	0.79% Oregon	0.32% New York
Total State & Local Taxes	9.19%	19.50% Wyoming	10.34% Washington	9.19% Idaho	25.21% Alaska	10.26% Maryland	7.53% New Hampshire

* Includes motor fuels.

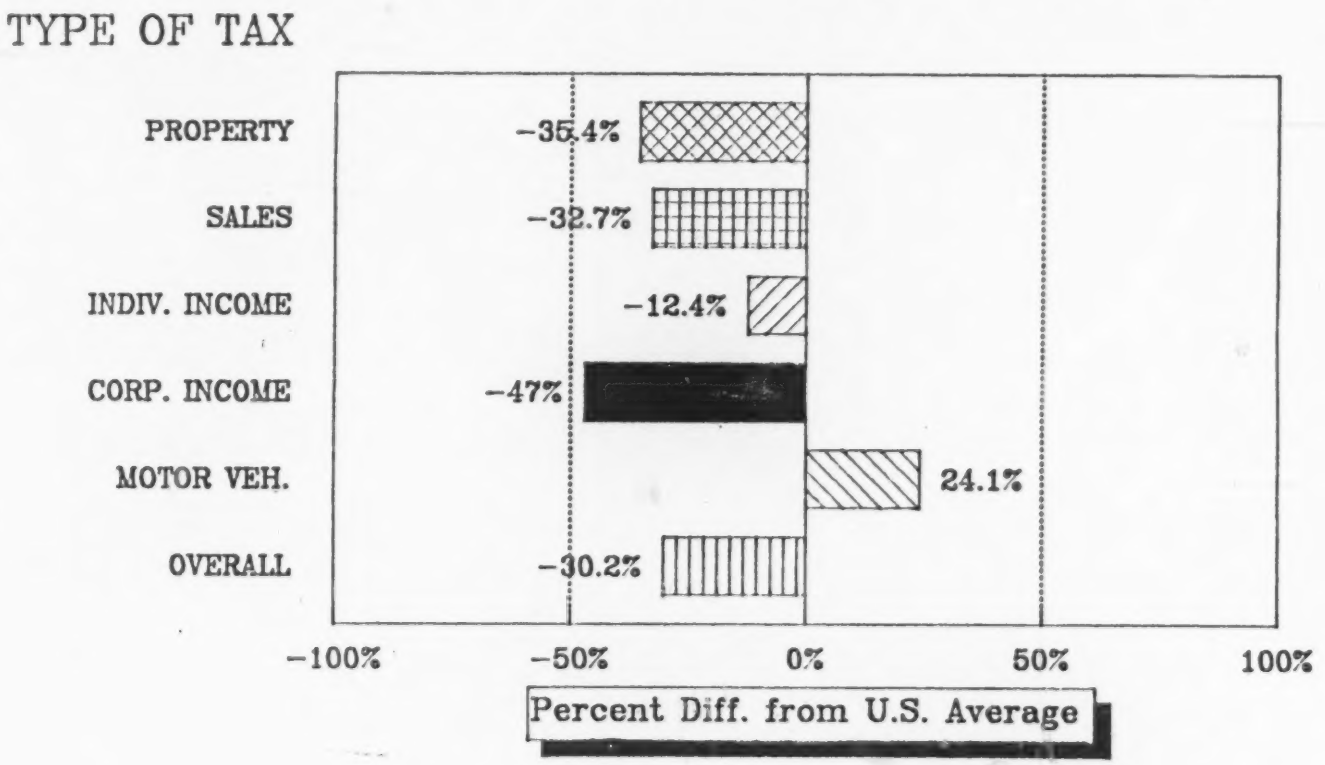
IDAHO's 1984-1985 PER CAPITA TAX EFFORT ($)

Tax Category	Idaho	11 Western High	11 Western Median	11 Western Low	Nationwide High	Nationwide Median	Nationwide Low
Property Tax	$ 281	$ 1,099 Wyoming	$ 411 Washington	$ 150 New Mexico	$ 1,099 Wyoming	$ 407 Maryland	$ 116 Alabama
Sales Tax	238	688 Washington	432 Colorado	0 Montana Oregon	688 Washington	315 Texas	0 Delaware Montana New Hampshire Oregon
Individual Income Tax	257	488 Oregon	219 Montana	0 Nevada Washington Wyoming	685 New York	255 South Carolina	0 Florida Nevada S. Dakota Texas Washington Wyoming
Corporate Income Tax	43	139 California	43 Idaho	0 Nevada Washington Wyoming	392 Alaska	57 Kentucky	0 Nevada Texas Washington Wyoming
*Motor Vehicle Tax	110	149 Montana	110 Washington	65 California	149 Montana	97 Connecticut	52 New York
All State & Local Taxes	1,023	2,575 Wyoming	1,421 Oregon	1,023 Idaho	4,576 Alaska	1,357 Kansas	918 Mississippi

* Includes motor fuels.

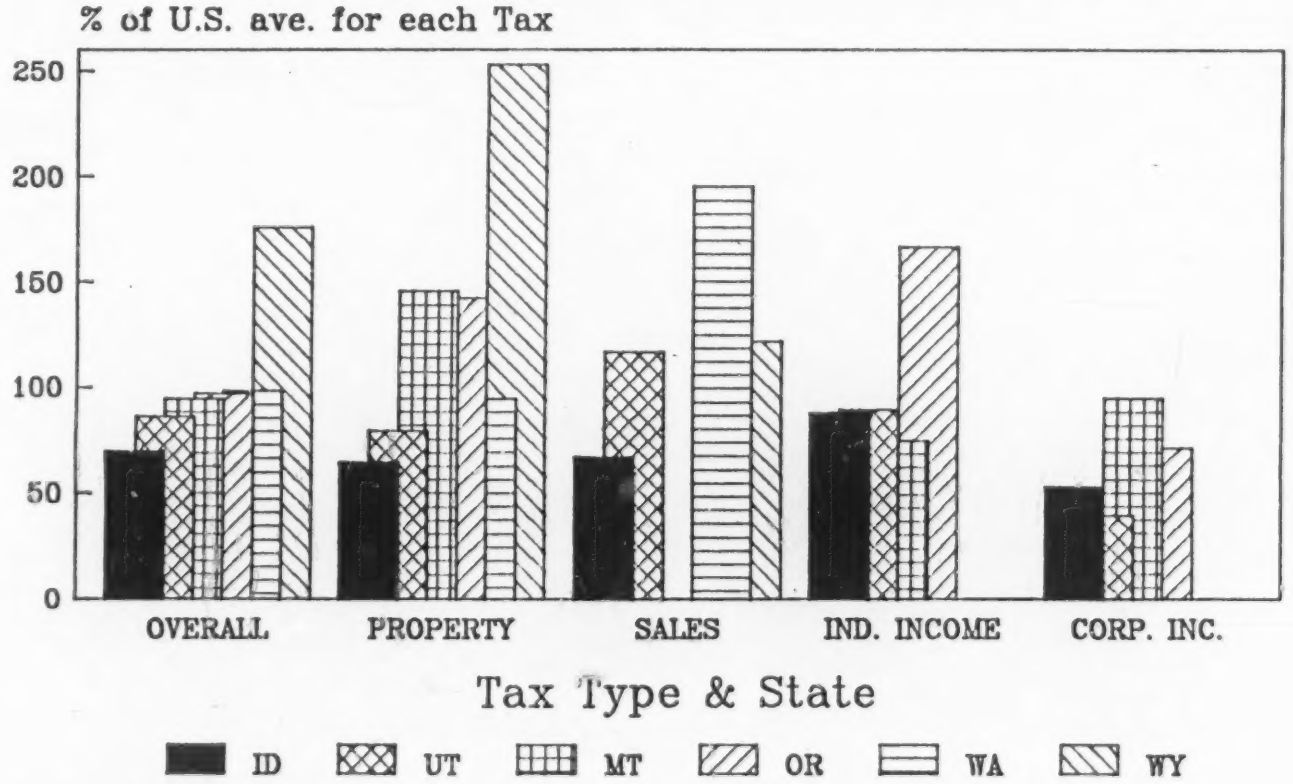
IDAHO'S 1985 TAXES

TAX BURDEN: IDAHO VS. U.S.



Per Capita Tax Effort
in comparison to U.S. Average

1985 TAX BURDEN
IDAHO VS. NEIGHBOR STATES



Comparison using per capita tax effort based on U.S. ave.

It is apparent from the preceding summary charts that Idaho's tax revenue system tends to rely too little on property tax, sales tax, and corporate income tax, and comparatively too much on individual income tax, and motor vehicle tax in relation to both regional and national practices. This picture emerges clearly whether income-based or population-based comparisons are made. However, the deviation from regional practices is perhaps most evident in the per capita sales tax study, which shows the eight other western states which use this tax ranked from 1st to 14th in national ranking, while Idaho ranks 43rd. This discrepancy is still evident, although not as severe, on the income based sales tax comparison where Idaho ranks 34th and the other western states rank from 1st to 18th. The sales tax situation is partly due to the 4% rate in effect in 1984-1985. However, our rank will probably only near the national median and still be lowest in the western states after the impact of the 5% rate is realized.

Although our corporate income tax rank is very low in the nationwide comparison, four of the seven other western states using this tax also are ranked in the bottom half of all states, making our position seem somewhat less anomalous.

In comparison with other years, the 1985 fiscal year study shows a continuation of major patterns of tax utilization in Idaho. Our overall tax picture is one of significant underutilization of state and local taxes in relation to both income and population. We are 46th nationwide and 11th in the 11 western states on an income basis, and 47th nationwide and last among the western states on a population basis. This picture of low tax utilization is matched by our very low per capita income (Chart O) ranking of 42th in the nation and 8th in the 11 western states on this indicator.

CHART N: FY 1985 PER CAPITA OVERALL TAXES

State	PER CAPITA OVERALL TAXES ($)	RANK	DIFF. BET. EACH STATE & U.S. AVE. (%)	DIFF. BET. EACH STATE & IDAHO (%)
United States	1,465.18			
Alaska	4,576.16	1	212.3%	347.3%
Wyoming	2,574.62	2	75.7%	151.6%
Dist. of Col.	2,527.20	3	72.5%	147.0%
New York	2,338.53	4	59.6%	128.6%
Connecticut	1,817.91	5	24.1%	77.7%
Minnesota	1,766.99	6	20.6%	72.7%
New Jersey	1,748.82	7	19.4%	70.9%
Massachusetts	1,716.27	8	17.1%	67.8%
Hawaii	1,656.52	9	13.1%	61.9%
California	1,645.24	10	12.3%	60.8%
Maryland	1,628.19	11	11.1%	59.1%
Wisconsin	1,610.64	12	9.9%	57.4%
Michigan	1,608.63	13	9.8%	57.2%
Delaware	1,557.62	14	6.3%	52.2%
Rhode Island	1,480.17	15	1.0%	44.7%
Illinois	1,473.99	16	0.6%	44.1%
Colorado	1,447.07	17	-1.2%	41.4%
Nevada	1,441.95	18	-1.6%	40.9%
Washington	1,435.63	19	-2.0%	40.3%
Oregon	1,420.79	20	-3.0%	38.9%
Vermont	1,391.97	21	-5.0%	36.1%
Montana	1,384.30	22	-5.5%	35.3%
Pennsylvania	1,383.54	23	-5.6%	35.2%
Arizona	1,374.52	24	-6.2%	34.3%
North Dakota	1,357.08	25	-7.4%	32.6%
Kansas	1,356.68	26	-7.4%	32.6%
Iowa	1,332.37	27	-9.1%	30.2%
Ohio	1,330.21	28	-9.2%	30.0%
Maine	1,325.32	29	-9.5%	29.5%
Virginia	1,308.39	30	-10.7%	27.9%
Louisiana	1,296.88	31	-11.5%	26.8%
Oklahoma	1,287.19	32	-12.1%	25.8%
Texas	1,265.88	33	-13.6%	23.7%
Utah	1,258.34	34	-14.1%	23.0%
Nebraska	1,252.07	35	-14.5%	22.4%
New Mexico	1,247.70	36	-14.8%	22.0%
West Virginia	1,201.90	37	-18.0%	17.5%
Georgia	1,181.69	38	-19.3%	15.5%
Florida	1,181.55	39	-19.4%	15.5%
Indiana	1,180.62	40	-19.4%	15.4%
North Carolina	1,143.32	41	-22.0%	11.8%
New Hampshire	1,125.16	42	-23.2%	10.0%
Missouri	1,089.29	43	-25.7%	6.5%
South Carolina	1,079.84	44	-26.3%	5.5%
South Dakota	1,042.74	45	-28.8%	1.9%
Kentucky	1,032.54	46	-29.5%	0.9%
Idaho	1,023.11	47	-30.2%	0.0%
Tennessee	994.69	48	-32.1%	-2.8%
Alabama	989.70	49	-32.5%	-3.3%
Arkansas	967.08	50	-34.0%	-5.5%
Mississippi	917.55	51	-37.4%	-10.3%

CHART O: 1985 PER CAPITA INCOME

State	1985 Per Capita Income ($)	RANK Based on Income	DIFF. BET. EACH STATE & U.S. AVE. (%)	DIFF. BET. EACH STATE & IDAHO (%)
United States	13,867			
Dist. of Col.	18,246	1	31.6%	64.0%
Alaska	18,153	2	30.9%	63.1%
Connecticut	18,104	3	30.6%	62.7%
New Jersey	17,214	4	24.1%	54.7%
Massachusetts	16,388	5	18.2%	47.3%
New York	16,084	6	16.0%	44.5%
California	16,070	7	15.9%	44.4%
Maryland	15,862	8	14.4%	42.5%
New Hampshire	14,946	9	7.8%	34.3%
Colorado	14,799	10	6.7%	33.0%
Illinois	14,734	11	6.3%	32.4%
Virginia	14,553	12	4.9%	30.8%
Nevada	14,472	13	4.4%	30.0%
Delaware	14,270	14	2.9%	28.2%
Minnesota	14,091	15	1.6%	26.6%
Rhode Island	13,925	16	0.4%	25.1%
Washington	13,880	17	0.1%	24.7%
Hawaii	13,852	18	-0.1%	24.5%
Kansas	13,778	19	-0.6%	23.8%
Florida	13,743	20	-0.9%	23.5%
Michigan	13,608	21	-1.9%	22.3%
Texas	13,471	22	-2.9%	21.0%
Pennsylvania	13,425	23	-3.2%	20.6%
Nebraska	13,285	24	-4.2%	19.4%
Missouri	13,228	25	-4.6%	18.9%
Ohio	13,223	26	-4.6%	18.8%
Wyoming	13,204	27	-4.8%	18.6%
Wisconsin	13,152	28	-5.2%	18.2%
Arizona	12,778	29	-7.9%	14.8%
Oregon	12,629	30	-8.9%	13.5%
Iowa	12,605	31	-9.1%	13.3%
Georgia	12,546	32	-9.5%	12.7%
Indiana	12,444	33	-10.3%	11.8%
Oklahoma	12,214	34	-11.9%	9.8%
Vermont	12,116	35	-12.6%	8.9%
North Dakota	12,051	36	-13.1%	8.3%
Maine	11,865	37	-14.4%	6.6%
North Carolina	11,607	38	-16.3%	4.3%
Louisiana	11,260	39	-18.8%	1.2%
Tennessee	11,231	40	-19.0%	0.9%
South Dakota	11,162	41	-19.5%	0.3%
Idaho	11,128	42	-19.7%	0.0%
Montana	10,990	43	-20.7%	-1.2%
New Mexico	10,908	44	-21.3%	-2.0%
Kentucky	10,815	45	-22.0%	-2.8%
Alabama	10,670	46	-23.1%	-4.1%
South Carolina	10,625	47	-23.4%	-4.5%
Utah	10,492	48	-24.3%	-5.7%
Arkansas	10,469	49	-24.5%	-5.9%
West Virginia	10,189	50	-26.5%	-8.4%
Mississippi	9,183	51	-33.8%	-17.5%

1987 RATIO STUDY SUMMARY

The attached charts summarize ratio study results by category of property for 1987 and compare these results with those for several preceding years. All results shown for years prior to 1985 represent statewide assessment conditions for each year before state equalization. However, in 1985 four counties and in 1986 five counties, had their boards of equalization reconvened to preclude adjustment by the state board. Therefore, results shown for these two years represent final assessment conditions in each category. In 1987, results again represent conditions prior to completion of state equalization action. This year, 2 counties had their boards of equalization reconvened to adjust values. Equalization action on one additional county is pending.

Results cannot be thought of as indicative of assessment conditions in any single county. However, all ratio study data used in compiling each county's study was utilized in creating this statewide picture.

Various general comparisons between the years can be made. Overall sample size declined slightly in 1987. However, this decline was centered largely in Ada County and statewide sample sizes increased if Ada County is excluded. Prior to 1987, sample size had been level to slightly increasing for several years. The 1987 sample showed the following changes in the number of sales available:

Category	% Change from 1986	
	86/87	86/87 w/o Ada
20/41	- 0.3	+ 9.1
20	- 10.1	- 3.9
15/37,	- 1.1	+ 8.8
12/34,18/40	+ 19.9	+15.9
15,	11.7	-12.7
12, 18	16.9	-16.4
46, 47, 65	- 8.8	+ 1.4
All Sales (not inc. comm.)	- 2.2	+ 4.2

1987 RATIO STUDY SUMMARY

Chart I shows the results of the 1987 ratio study including all changes resulting from the actions of reconvened county boards of equalization. Categories studied tend to be very close to appropriate market value levels, while uniformity ranges from very good for agricultural land to good for manufactured housing, improved urban residential and improved rural subdivision categories to borderline for improved rural residential tracts and unimproved rural subdivisions, and somewhat poor for unimproved urban residential and commercial categories. Regression indices are slightly high but within standards for all categories except urban residential land in which 27% of all counties studied exceeded the 1.05 limit. Assessment level is well within standard, and has increased slightly since 1986 in most categories.

Chart II shows 1987 results in comparison to results from the 1984, 1985, and 1986 studies. Although uniformity had been improving through 1985, many categories show slightly worse uniformity in 1986 and 1987.

As has been evident since the 1983 study, there is no evidence of any significant tendency to favor any category of property over any other category in terms of actual vs. statutory level of assessment in 1987.

In every category, the 1987 statewide averages meet the primary standard of at least 95% confidence in a true assessment level between 90% and 110% of market value. Of the 299 categories studied in 44 counties this year, assessment level standards were met as follows:

1987 RATIO STUDY SUMMARY

Standard	Categories in this Condition Number	Percent
Primary	146	48.8
Secondary (Ave: 95-105)		
4 measures	35	11.7
3 measures	38	12.7
2 measures	32	10.7
1 measure	31	10.4
Tertiary (Conf. int. width greater than 50 pts. and ave: 90-110)	4	1.3
No standard met	13	4.3
TOTAL	299	100.0

Nearly all of the 13 categories which did not meet standard had extremely small samples (5 or fewer sales). In the cases in which 5 or more sales were available, all but one represented borderline situations and the remaining noncomplying sample is under consideration by the State Board of Equalization.

The status of categories shown in the preceeding table is the status following all actions of reconvened county boards of equalization.

Chart III provides an additional comparison by showing average sales prices in sales related ratio study categories for the years 1983-1987. These average prices continue to show little fluctuation in the 1987 study. The year shown is the ratio study year and sales actually occur approximately one year earlier in each case.

CHART I
1987 Ratio Study: Summary of Results
(Before State Equalization)

Category of Property	No. of Counties Studied	No. In Sample	Assessment Level: Arith. Mean %	Assessment Level: Sales Wtd. Mean %	Uniformity: COV %	Regression Index	95% Conf. Interval (Mean) %
Residential:							
Improved	43	6405	99.19	97.57	16.00	1.02	98.80 - 99.58
Unimproved	30	616	100.30	89.21	27.83	1.06	98.10 - 102.50
Rural Residential:							
Subdivisions:							
Improved	29	1646	98.66	97.49	15.79	1.01	97.91 - 99.41
Unimproved	28	765	100.17	95.18	23.06	1.05	98.53 - 101.81
Tracts, etc:							
Improved	34	698	98.48	95.94	20.33	1.03	97.25 - 100.23
Unimproved	28	384	101.68	96.46	31.09	1.05	98.52 - 104.84
Agricultural:	40	639	100.12	100.04	11.88	1.00	99.20 - 101.04
Commercial:							
Urban	34	483	99.84	99.04	24.71	1.01	97.64 - 102.04
*Rural	1	5					
Manufactured Housing:	27	961	101.34	99.18	18.00	1.02	100.19 - 102.49

*Detail suppressed

CHART II
Comparison of Statewide Ratio Study Results: 1984, 1985, 1986, 1987
(Before State Equalization)

Category of Property	Year	No. In Sample	Assessment Level: Arith. Mean %	Assessment Level: Sales Wtd. Mean %	Uniformity: COV %	Regression Index	95% Conf. Interval (Mean) %
Residential:							
Improved	1984	4730	99.61	98.21	15.59	1.01	99.16 - 100.05
	1985	6508	98.56	97.49	13.92	1.01	98.22 - 98.89
	1986	6422	98.86	97.39	15.29	1.02	98.49 - 99.23
	1987	6405	99.19	97.57	16.00	1.02	98.80 - 99.58
Unimproved	1984	383	101.92	97.60	27.73	1.04	99.09 - 104.75
	1985	567	99.91	98.21	25.64	1.02	97.80 - 102.02
	1986	685	100.14	94.49	27.53	1.06	98.08 - 102.20
	1987	616	100.30	89.21	27.83	1.06	98.10 102.50
Rural Residential:							
Improved	1984	1488	99.56	97.75	17.55	1.02	98.67 - 100.44
	1985	2151	97.38	96.10	14.70	1.01	96.78 - 97.99
	1986*	1664	98.13	96.83	13.25	1.01	96.51 - 98.75
	1987*	1646	98.66	97.49	15.79	1.01	97.91 - 99.41
Unimproved	1984	1194	100.39	96.91	28.90	1.04	98.75 - 102.04
	1985	1425	98.69	93.94	27.48	1.05	97.29 - 100.10
	1986*	866	100.87	96.63	26.83	1.04	99.07 - 102.67
	1987*	765	100.17	95.18	23.06	1.05	98.53 - 101.81
Rural Residential Tracts:							
Improved	1986	582	97.85	95.76	19.99	1.02	96.26 - 99.44
	1987	698	98.48	95.94	20.33	1.03	97.25 - 100.23
Unimproved	1986	462	100.67	93.89	30.98	1.07	97.83 - 103.51
	1987	384	101.68	96.46	31.09	1.05	98.52 - 104.89
Agricultural:	1984	783	100.27	100.54	10.22	1.00	99.56 - 100.99
	1985	778	99.48	98.78	11.71	1.01	98.66 - 100.30
	1986	778	99.13	99.01	11.44	1.00	98.33 - 99.93
	1987	639	100.12	100.04	11.88	1.00	99.20 - 101.04
Commercial:	1984	596	98.96	97.18	16.75	1.02	97.63 - 100.29
	1985	597	99.46	98.76	15.74	1.01	98.20 - 100.71
	1986	642	99.64	97.65	19.65	1.02	98.13 - 101.15
	1987**	483	99.84	99.04	24.71	1.01	97.64 - 102.04
Manufactured Housing:							
	1984	1218	105.32	99.06	28.79	1.06	103.62 - 107.03
	1985	1193	100.09	97.43	23.08	1.03	98.78 - 101.40
	1986	1054	100.47	98.90	18.70	1.02	99.34 - 101.60
	1987	961	101.34	99.18	18.00	1.02	100.19 - 102.49

* Subdivisions only
** Urban only

CHART III
Statewide Weighted Average
Ratio Study Sales Price Comparison

Category	1983 Ave. Sales Price $	1984 Ave. Sales Price $	1985 Ave. Sales Price $	1986 Ave. Sales Price $	1987 Ave. Sales Price $	% Change in Ave. Sales Price 1983/1984	1984/1985	1985/1986	1986/1987
Residential:									
Improved	53081	52348	54433	54258	54450	- 1.4 *	+ 4.0	- 0.3	+ 0.4
						(21 Co. +) (22 Co. -)	(28 Co. +) (16 Co. -)	(23 Co. +) (20 Co. -)	(23 Co. +) (20 Co. -)
Unimproved	11885	10999	14056	15633	17980	- 7.5	+ 27.8	+ 11.2	+ 15.0
						(11 Co. +) (9 Co. -)	(16 Co. +) (9 Co. -)	(14 Co. +) (14 Co. -)	(17 Co. +) (11 Co. -)
**Rural Residential:									
Improved	64181	61142	63265	63599	63485	- 4.7	+ 3.5	+ 0.5	- 0.2
						(16 Co. +) (14 Co. -)	(20 Co. +) (14 Co. -)	(N/A) (N/A)	(N/A) (N/A)
Unimproved	16378	15136	15891	16147	16972	- 7.6	+ 5.0	+ 1.6	+ 5.1
						(12 Co. +) (21 Co. -)	(22 Co. +) (13 Co. -)	(N/A) (N/A)	(N/A) (N/A)
Manufactured Housing:	14784	13916	16780	16498	15657	- 5.9	+ 20.6	- 1.7	5.1
						(11 Co. +) (9 Co. -)	(17 Co. +) (4 Co. -)	(10 Co. +) (14 Co. -)	(10 Co. +) (15 Co. -)

* Distorted by significant changes in one county.

** All categories combined.